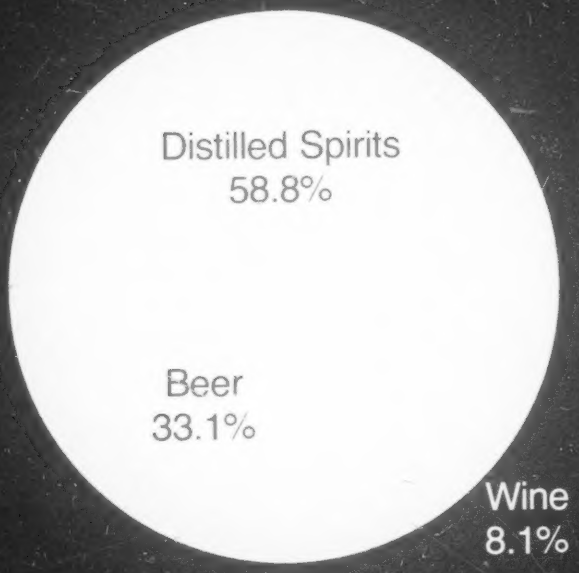
A 4650-2 U A 8/85

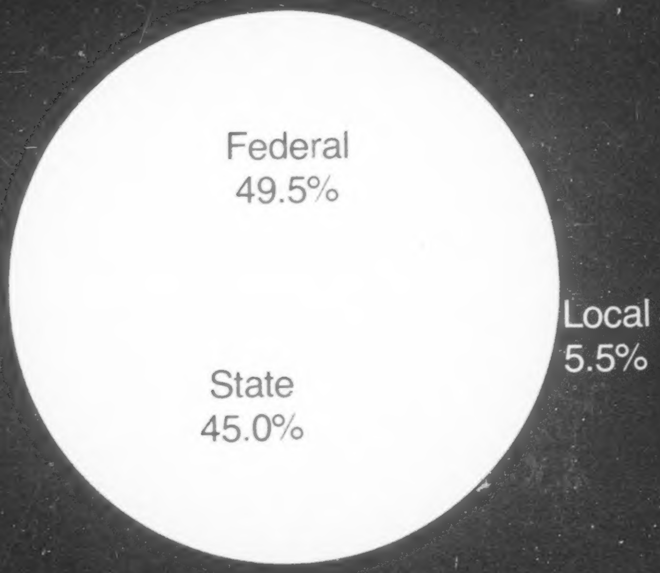
1981/1982

Public Revenues From Alcohol Beverages

BY BEVERAGE



BY LEVEL OF GOVERNMENT



Distilled Spirits Council
of the United States, Inc.

1981/82

Public Revenues From Alcohol Beverages

Compiled and Prepared by
Economics and Statistics
Division
**Distilled Spirits Council
of the United States, Inc.**

Copyright © 1983

Distilled Spirits Council of the United States, Inc.
425 Thirteenth Street, N.W. Washington, DC 20004

Library of Congress Catalog Card Number 77-642153

ISSN 0148-0863

PREFACE

Distilled spirits accounted for $6.95 billion or 58.8 percent of the $11.82 billion collected from taxes on alcohol beverages in 1981 by federal, state, and local governments. Distilled spirit revenues were a third greater than those collected a decade ago, twice the level of 1961, and 28 times the collections of 1934. Taxes on spirits have grown steadily and now account for a larger part of the retail price than for any other commodity in the United States—43.8 percent (1982).

Despite the high level of taxes on distilled spirits, proposals have accelerated to increase taxes on alcohol beverages. In assessing the policy issues involved, objective tax and revenue information is needed. *Public Revenues From Alcohol Beverages* seeks to provide such information by detailing tax and revenue statistics for the federal government, the 50 state governments, and the District of Columbia.

Alcohol beverage revenues contribute beneficially to many parts of our society. Many state and federal services are financed by these revenues—hospitals, parks, police, and other important government functions.

Moreover, important contributions to our economy are made by the more than 800,000 full-time workers who are employed in the alcohol beverage industry—in the distilleries, wineries, breweries, and wholesale and retail establishments that generate an estimated $18 billion in payrolls and profits (1982). In addition, materials used in the production and marketing of spirits, wine, and beer account for substantial employment and payrolls for the farmers who grow grain used for beer and spirits and the fruit used to make wine, for the manufacturers and laborers who produce bottles, barrels, and cases, for the advertising and transportation industries, and for the others gainfully engaged in making alcohol beverage products available to the American public.

The government revenues, employment, and payrolls from this industry are derived mostly from responsible and moderate consumption of alcohol beverages by our citizens.

Government revenues and employment from alcohol beverages will continue as long as this industry prospers. However, if tax burdens become even more excessive and destroy the industry's viability, then employment, payrolls, profits, and investment will decline. Not only will those in the alcohol beverage industry suffer, but the well-being of our entire nation will be set back.

DISCUS hopes that informed and balanced policies will be developed that benefit all, policies based on facts such as those in this publication.

F. A. Meister
President

FOREWORD

Federal, state, and local taxes on distilled spirits, wine, and beer are major revenue sources for financing federal, state, and local government operations. In 1981, such revenues are estimated to have risen to $11.82 billion from $11.32 billion in 1980. Revenues declined slightly in 1982 to $11.66 billion (preliminary) largely because of lower consumption of spirits.

Distilled spirits accounted for 58.8 percent of all taxes collected from alcohol beverages in 1981, with wine accounting for 8.1 percent and beer 33.1 percent.

Collections from spirits totaled $6.95 billion in 1981 up from $6.78 billion in 1980. Collections declined in 1982 to an estimated $6.71 billion reflecting lower consumption and sales. Collections from wine rose to $958 million in 1981 from $848 million in 1980; in 1982 collections continued higher at $978 million (estimated). Beer collections rose to $3.9 billion from $3.7 billion and to $4.0 billion in the same periods.

These and other statistics on beverage alcohol taxes and revenues are contained in this edition of *Public Revenues From Alcohol Beverages*, published annually since 1935 by the Distilled Spirits Council of the United States, Inc. (DISCUS). The current edition updates tax rates to 1982-1983 and revenues to 1981.

Tax and revenue data are compiled from surveys made by DISCUS of each state and of local jurisdictions. Tax and revenue authorities complete questionnaires that provide tax and revenue information that is processed by DISCUS.

DISCUS has sought to refine the statistics in *Public Revenues* as a continuing process. A new statistical table has been added to this edition showing total federal, state, and local tax revenues collected from a gallon of spirits, wine,and beer. Three new maps show: 1) state and local revenues from distilled spirits, 2) such revenues from wine, and 3) revenues from beer.

Level of Taxes

Distilled spirits have the highest relative tax burden of any commodity in the United States. On average in 1982, taxes added 78.6 percent to the basic costs of producing and marketing an average bottle of spirits. Although most taxes are paid at the distillery or the bottling plant, taxes are ultimately borne by consumers. When the *average* bottle reaches the consumer, taxes have accounted for 43.8 percent of the retail price.

Methods of Taxation

Taxes on alcohol beverages are imposed in a number of ways. *Federal taxes* are levied as excise and occupational taxes. Duties are also levied on imports.

State tax collections depend on how alcohol beverages are marketed in a state, i.e., whether sales are by private outlets or by state-operated wholesale or retail outlets.

In 32 license states and the District of Columbia, where sales are through private outlets, distilled spirits, wine, and beer revenues are collected primarily from excise, sales, and enforcement taxes, as well as fees for the licenses that are required to operate privately owned, wholesale and retail outlets.

In 18 control states, retail or wholesale sales of spirits are made mostly by state-owned outlets. In 16 of these states as well as some local jurisdictions, off-premise retail sales are made by state-owned stores or agencies. In two states, wholesale sales are a state monoploy with sales at retail conducted by private outlets. Revenues in control states are derived from markups that yield profits for state governments. In addition to such profits, excise, sales, and other taxes also contribute to revenues.

While revenues are derived from state sales of spirits in control states, much beer and wine, sold by private outlets, are taxed to yield revenues to the state.

On-premise outlets (restaurants, bars, etc.), are privately operated in both license and control states. Sales in these outlets account for major sales of alcohol beverages and are a major source of government revenues.

Tax Information

Tax rates shown in this publication have been updated to June/July 1983, where appropriate. Revenue data are for 1981 calendar or fiscal year, based on information available at time of publication.

Individual tax rates may change and applicable rates may be subject to product definition and other variations so that rates shown in this publication may not be applicable at a future date. Current federal tax rates and supplementary information may be obtained from the U.S. Bureau of Alcohol, Tobacco, and Firearms. Similarly, state agencies responsible for taxing alcohol beverages can provide current details on state tax rates and practices.

The Economics and Statistics Division of the Distilled Spirits Council of the United States, Inc. (DISCUS), which prepared this publication, will be glad to provide additional information on taxes and revenues as well as on economic aspects of the distilled spirits industry.

DISCUS thanks the many federal, state, and local government agencies and officials for providing the tax and revenue statistics that make this publication possible.

William Kling, Director
Economics and Statistics Division

June 1983

TABLE OF CONTENTS

PREFACE iii

FOREWORD v

PART I SUMMARY 1

Table 1 1981 Public Revenues From Alcohol Beverages: Summary 2

Figure 1 Public Revenues From Alcohol Beverages in the United States Since Repeal 2

Table 2 Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1981 3

Figure 2 Distribution of Alcohol Beverage Revenues, 1981 3

Table 3 Alcohol Beverage Revenues by Level of Government and Revenue Source, 1980 and 1981 4

Table 4 Federal Excise Tax Rates on Alcohol Beverages 4

Figure 3 Total Revenues per Gallon of Beverage by Beverage Type for Selected Years 5

Table 5 Federal Excise Tax Rates and Revenue Collections, 1982/83 6

Figure 4 Federal Excise Tax Rates, 1983 6

PART II TAXES AND REVENUES, 1933-1983 7

Table 6 Total Alcohol Beverage Revenues by Beverage Type, 1961-1981 8

Figure 5 Growth in Total Revenues by Type of Beverage, 1953-1981 8

Table 7 Total Public Revenues From Alcohol Beverages, 1933-1981 9

Figure 6 Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1981 9

Figure 7 Distribution of Revenues by Level of Government, 1961 and 1981 10

Table 8 Alcohol Beverage Revenues by Level of Government, 1961-1981 11

Table 9 Import Duties on Distilled Spirits, 1958-1983 13

Table 10 U.S. Import Duties on Alcohol Beverages, 1983 14

Table 11 State Excise Tax Rates on Wine and Beer, July 1983 15

Table 12 Federal and License State Excise Taxes on Distilled Spirits, 1933-1983 16

PART III STATE AND LOCAL REVENUES 19

Table 13 Combined State and Local Collections by Beverage Type, 1981 20

Table 14 State and Local Collections by Beverage Type, 1981 21

Table 15 Revenue per Wine and Proof Gallon From Combined State and Local Collections by Beverage Type, 1981 22

Table 16 State and Local Collections by Revenue Source and State, 1981 24

Table 17 Combined State and Local Collections by Revenue Source, 1981 26

Table 18 Revenue per Wine/Liquid Gallon From Combined Federal, State, and Local Alcohol Beverage Collections, 1981 27

Table 19 Revenue per Capita From Combined State and Local Alcohol Beverage Collections, 1981 28

Table 20 Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1981 29

Table 21 State Alcohol Beverage and Distilled Spirits Tax Revenue as Percentages of Total State Tax Revenues, 1981 30

Figure 8 Combined State and Local Revenues From Alcohol Beverages by State, 1981 31

Figure 9 Per Capita Dollar Revenue From Combined State and Local Alcohol Beverages by State, 1981 31

Figure 10 Combined State and Local Tax Revenue per Wine/Liquid Gallon From Distilled Spirits, 1981 32

TABLE OF CONTENTS (continued)

Figure 11 Combined State and Local Tax Revenue per Wine/Liquid Gallon From Wine, 1981 32
Figure 12 Combined State and Local Tax Revenue per Wine/Liquid Gallon From Beer, 1981 33

PART IV TAX AND REVENUE DETAILS BY STATE 35
Figure 13 Combined State and Local Collections, 1981 35
Alabama 36
Alaska 37
Arizona 38
Arkansas 39
California 40
Colorado 41
Connecticut 42
Delaware 43
District of Columbia 44
Florida 45
Georgia 46
Hawaii 47
Idaho 48
Illinois 49
Indiana 50
Iowa 51
Kansas 52
Kentucky 53
Louisiana 54
Maine 55
Maryland 56
Massachusetts 57
Michigan 58
Minnesota 59
Mississippi 60
Missouri 61
Montana 62
Nebraska 63
Nevada 64
New Hampshire 65
New Jersey 66
New Mexico 67
New York 68
North Carolina 69
North Dakota 70
Ohio 71
Oklahoma 72
Oregon 73
Pennsylvania 74
Rhode Island 75
South Carolina 76
South Dakota 77
Tennessee 78
Texas 79
Utah 80
Vermont 81
Virginia 82
Washington 83
West Virginia 84
Wisconsin 85
Wyoming 86

PART I

SUMMARY

Federal, state, and local revenues from distilled spirits, beer, and wine totaled $11.82 billion in 1981 and are estimated at $11.66 billion in 1982 compared with $11.32 billion in 1980. The federal government collected $5.84 billion in 1981 from taxes on these beverages, or 49.5 percent of the combined revenues collected by federal, state, and local governments. State governments collected $5.32 billion or 45.0 percent of the total and local jurisdictions $655 million or 5.5 percent (Tables 1 and 2 and Figures 1 and 2).

Distilled spirits revenues in 1981 accounted for the largest proportion of government revenues, $6.95 billion or 58.8 percent of the amounts collected from all alcohol beverages (Table 2 and Figure 2). Revenues from spirits in 1981 were 26.2 percent greater than 1971, reflecting higher taxes and greater population. However, in 1982 the rising trend of total and per capita consumption was reversed; revenues fell 3.5 percent from 1981 to $6.71 billion (estimated).

Wine revenues increased 12.9 percent between 1980 and 1981 and 2.1 percent between 1981 and 1982 (estimated) with beer revenues rising 6.1 percent and 1.5 percent in the same periods.

Distilled spirits revenues continued to provide the bulk of government revenues from alcohol beverages despite recent declines of spirit consumption because the tax rate on spirits is relatively higher than wine and beer. Federal, state, and local revenues per proof gallon from distilled spirits were 2.4 times the revenues for wine and 2.5 times those for beer (Figure 3). Federal revenues from spirits were 4.3 times those from wine and 3.4 times those for beer.

Similarly, in 1981, state and local governments on average received almost twice the revenues per proof gallon from distilled spirits than from beer and 1.5 times the revenues from wine.

Other details on taxes and revenues from spirits, wine, and beer by level of government are given in this publication. Excise taxes and rates, rectification taxes, occupational taxes, import duties, and other taxes are shown. Specific statistics for each state are provided in Part IV.

Federal Excise Taxes

The federal excise tax on distilled spirits represents about 25 percent of retail sales value compared with 18 percent for cigarettes, 11 percent for firearms, 7.4 percent for gasoline, 6.1 percent for beer, and 1.5 percent for wine. Excise taxes on other commodities and services varied from 3 to 12 percent of retail sales or service values (Table 5 and Figure 4).

The federal excise tax of $10.50 per proof gallon on spirits provided revenues of $3.6 billion to the federal government in 1982, compared with $3.9 billion in 1981. Lower consumption and sales were responsible for the decline.

Federal revenues from the $10.50 excise tax were used to fund a wide variety of federal activities. The $3.6 billion collected in 1982 from distilled spirits was second only to the excise tax revenues from gasoline at $4.2 billion. These petroleum revenues went to the Highway Trust Fund, which is earmarked specifically to finance road building.

While the federal excise tax alone accounted for 25 percent of the retail sales value for an average bottle of spirits, other federal taxes and state and local taxes increased the tax total to 43.8 percent of the retail price in 1982.

TABLE 1

1981 Public Revenues From Alcohol Beverages

SUMMARY

($1,000's)

FEDERAL

	1981
Excise Taxes, etc.	5,721,940
Import Duties	122,671
TOTAL FEDERAL COLLECTIONS	**5,844,611**
STATE	
Alcohol Beverage Taxes and Fees	3,239,057
Sales Taxes	2,080,496
TOTAL STATE COLLECTIONS	**5,319,553**
LOCAL	
Alcohol Beverage Taxes and Fees	303,596
Sales Taxes	351,260
TOTAL LOCAL COLLECTIONS	**654,856**

GRAND TOTAL

11,819,020

NOTE: Because of rounding, items may not add to totals.

FIGURE 1

Public Revenues From Alcohol Beverages in the United States Since Repeal

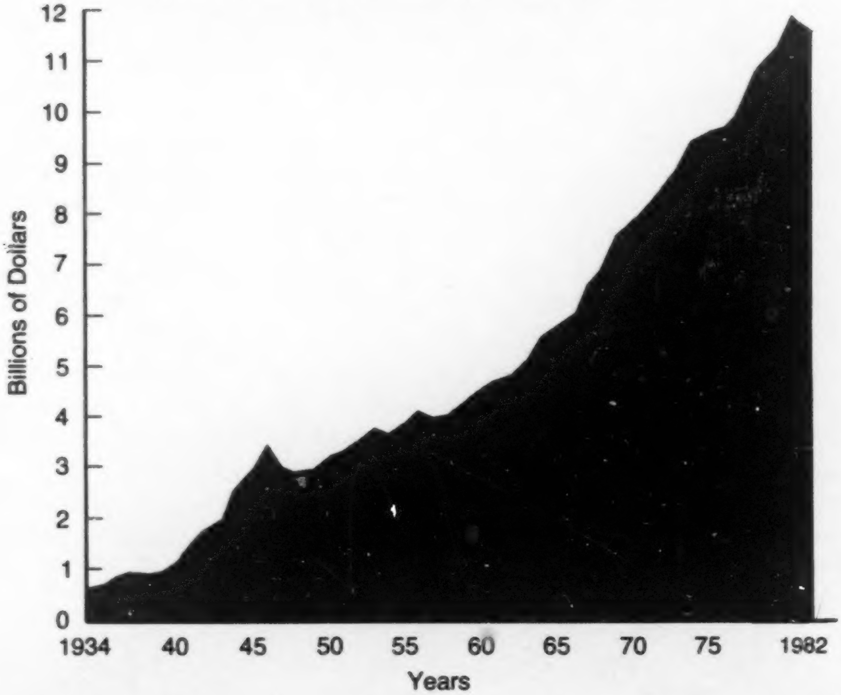


TABLE 2

Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1981

($1,000's)

Level of Government and Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal				
Excise Taxes	3,850,764	245,825	1,604,187	5,700,776
Rectification Tax	6	—	—	6
Occupational Tax	18,779	19	2,336	21,134
Import Duties	63,511	50,121	9,039	122,671
Seizures, etc.	26	—	—	26
TOTAL FEDERAL REVENUES	**3,933,087**	**295,964**	**1,615,560**	**5,844,611**
State				
Excise Taxes	1,329,982	229,182	885,380	2,444,545
Sales Taxes	820,628	266,826	993,042	2,080,496
Profits	510,524	69,416	144	579,796
License Fees	93,888	19,956	71,095	184,940
Other Revenues	17,617	5,594	6,564	29,776
TOTAL STATE REVENUES	**2,772,640**	**591,976**	**1,955,938**	**5,319,553**
Local				
Excise Taxes	64,274	7,918	60,052	132,243
Sales Taxes	124,313	48,870	178,078	351,260
Profits	10,401	2,461	7,460	20,322
License Fees	41,987	10,945	45,669	98,601
Other Revenues	1,372	456	50,601	52,429
TOTAL LOCAL REVENUES	**242,346**	**70,649**	**341,860**	**654,856**
TOTAL REVENUES—ALL LEVELS	**6,948,073**	**957,590**	**3,913,357**	**11,819,020**
—PER CAPITA ($)	**30.30**	**4.18**	**17.07**	**51.54**

NOTE: Because of rounding, items may not add to totals.

FIGURE 2

Distribution of Alcohol Beverage Revenues, 1981

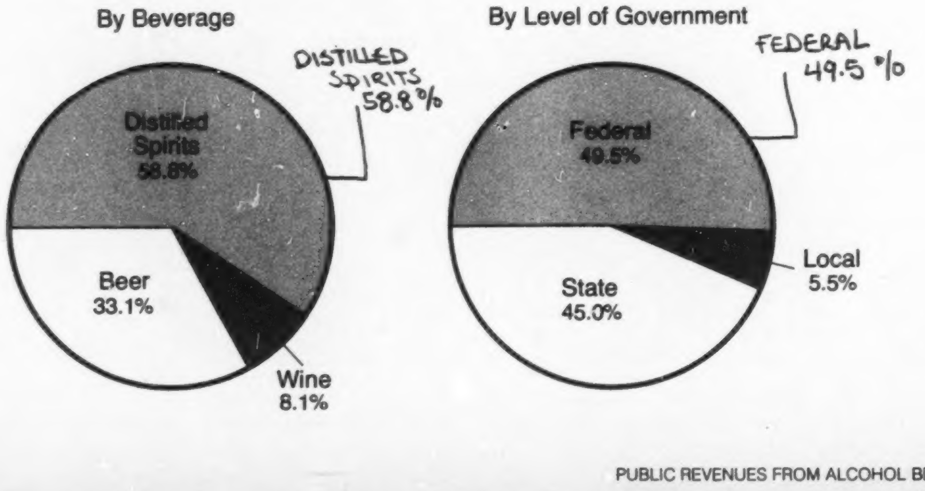


TABLE 3

Alcohol Beverage Revenues by Level of Government and Revenue Source, 1980 and 1981

($1,000's)

Level of Government and Revenues Source	1981	1980	1980-1981 Percentage Change
Federal			
Excise Taxes	5,700,776	5,563,874	2.5
Domestic	5,049,358	4,900,072	3.0
Imported	651,418	663,800	−1.9
Other	143,837	137,215	4.8
Import Duties	122,671	113,421	8.2
Rectification Tax	6	3,116	−99.8
Occupational Tax	21,134	20,471	3.2
Seizures, Penalties, etc.	26	207	−87.4
TOTAL FEDERAL REVENUES	**5,844,611**	**5,701,088**	**2.5**
State			
State Profits	579,796	543,673[r]	6.6
License Fees	184,940	181,187[r]	2.1
Excise Taxes	2,444,545	2,345,997[r]	4.2
Sales Taxes	2,080,496	1,917,079[r]	8.5
Other Revenues	29,776	28,315[r]	5.2
TOTAL STATE REVENUES	**5,319,553**	**5,016,251[r]**	**6.0**
Local			
Local Profits	20,322	18,866	7.7
License Fees	98,601	94,308[r]	4.5
Excise Taxes	132,243	107,927[r]	22.5
Sales Taxes	351,260	332,755[r]	5.6
Other Revenues	52,429	46,295[r]	13.2
TOTAL LOCAL REVENUES	**654,856**	**600,152[r]**	**9.1**
TOTAL REVENUES—ALL LEVELS	**11,819,020**	**11,317,491[r]**	**4.4**

NOTE: Because of rounding, items may not add to totals.

[r] Revised.

TABLE 4

Federal Excise Tax Rates on Alcohol Beverages

	EXCISE TAX RATES, PER		
Product	**Proof Gallon[a]**	**31-Gallon Barrel**	**Wine Gallon[b]**
Distilled Spirits	$10.50	—	—
Beer[c]	(e)	$9.00	—
Wine			
Still			
14% or Less[d]	(e)	—	$0.17
Over 14% Through 21%[d]	(e)	—	0.67
Over 21% Through 24%[d]	(e)	—	2.25
Champagne and Other			
Naturally Sparkling	(e)	—	3.40
Artificially Carbonated	(e)	—	2.40

[a] A gallon at 100°. Lower proof spirits are taxed proportionately lower.

[b] A "regular" gallon of 128 fl. oz.

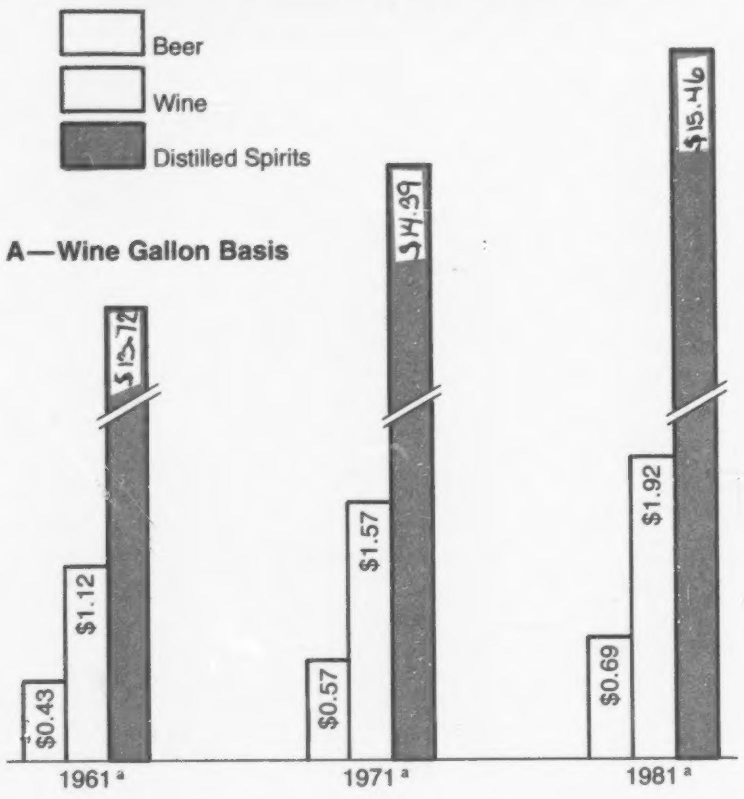
[c] Effective Jan. 1, 1977; $7 per barrel on the first 60,000 barrels for breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.

[d] Refers to percentage of alcohol content by volume.

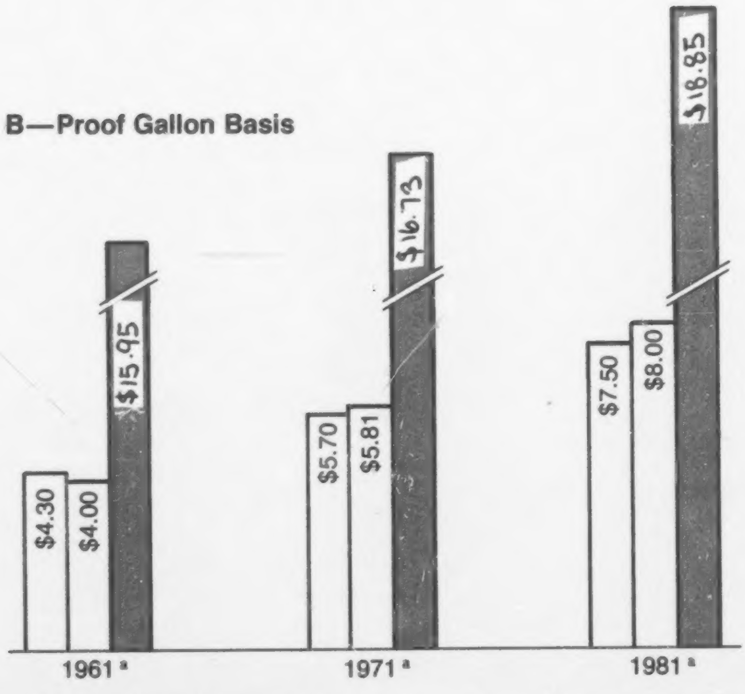
[e] Taxes on beer and wine are applied on a wine gallon basis. Equivalent proof gallon taxes are estimated on average: beer, $2.90; wine, $0.65.

FIGURE 3

Total Revenues Per Gallon of Beverage by Beverage Type for Selected Years



A—Wine Gallon Basis



B—Proof Gallon Basis

[a] State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 5

Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs and Revenue Collections, Fiscal Year 1982/83

Commodities/Services	Rate (Percentage)	Revenues Collected ($1,000)
Distilled Spirits	24.6	3,615,818
Table Wine	1.5	218,987[a]
Beer	6.1	1,603,990
Cigarettes	17.6[b]	2,499,046
Cigars	8.5[c]	38,825
Gasoline	7.4[d]	4,214,373
Tires	4.9	573,977
Trucks and Buses	12.0[d]	652,368
Truck and Bus Parts & Accessories	8.0	232,477
Pistols and Revolvers	10.0	30,353
Other Firearms	11.0	34,846
Shells and Cartridges	11.0	23,405
Telephone and Telegraph	3.0[b]	919,749
Transportation of Persons by Air	8.0	1,154,863

NOTE: Estimated where specific percentage is not specified by regulation or law, i.e., where tax is on volume or unit basis.

[a] Revenues include all types of wine.

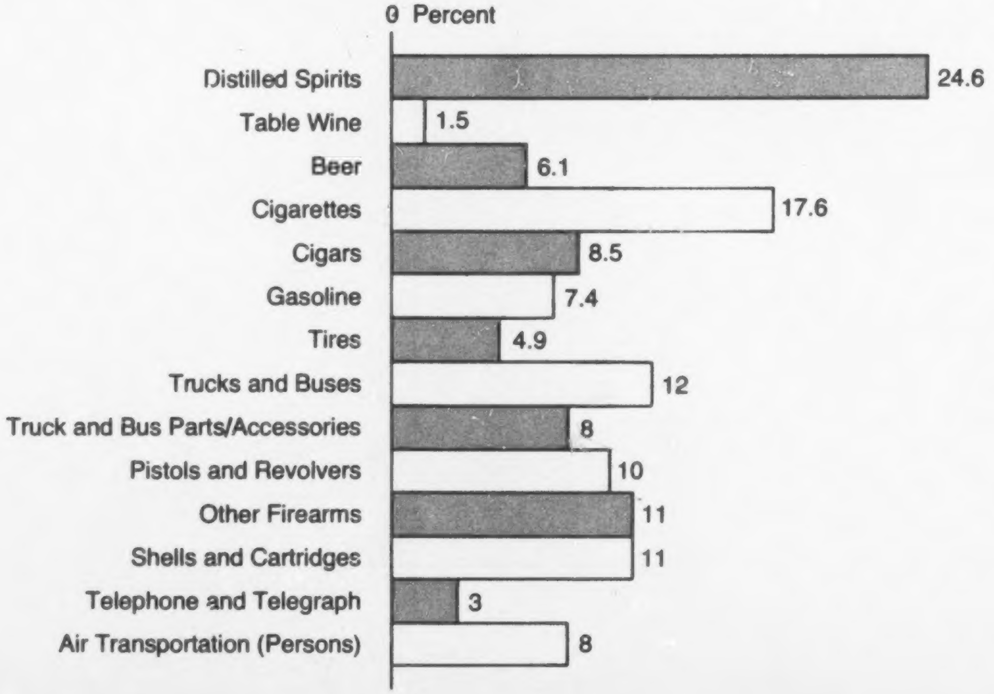
[b] As of Jan. 1, 1983.

[c] 8.5% of wholesale price

[d] As of April 1, 1983.

FIGURE 4

Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs, 1983



PART II

TAXES AND REVENUES, 1933-1983

Revenues collected by federal, state, and local governments from taxes and other levies on spirits, wine, and beer between 1933 and 1981 are summarized in this section. Tax rates are updated to 1983.

Revenues increased each year from 1934 to 1981 except four so that by 1981 annual revenues expanded to $11.82 billion, about 28 times the 1934 level of $534 million, the first full year of legal liquor sales after Prohibition. The higher revenues reflected rising tax levels, a widening tax base, and greater total consumption of alcohol beverages resulting from higher population, greater affluence, and a larger number of wet jurisdictions. In 1982, estimated revenues at $11.66 billion were 1.4 percent less than 1981 with reduced consumption of spirits being a major cause for the decline.

In the period between 1937 and 1951, the federal excise tax rate on spirits rose 425 percent from $2.00 to $10.50 per proof gallon. As a result of the higher tax rate and greater consumption, federal revenues from alcohol beverages rose an average of 10.8 percent annually. Revenues from state and local governments increased at a lesser annual rate of 6.9 percent (Figure 6).

The relative importance of state and local revenues increased after 1951, when state and local taxes on alcohol beverages increased at a faster rate than federal taxes. Federal revenues increased 2.9 percent annually between 1951 and 1981. The rate of increase for state and local revenues was much greater or 6.7 percent.

Table 12 shows the rising rates of taxation per gallon in the different license states over the years. In 1933, the average rate per gallon was 66¢; by 1953 the rate had more than doubled to $1.54 per gallon; and by 1973 it had almost doubled to $2.59 per gallon. In 1983 the rate was $2.89.

As state tax rates increased further and new state taxes were introduced, the federal proportion of total government revenues from alcohol beverages dropped from 71.2 percent of the total in 1961 to 49.5 percent in 1981. Revenues collected by state and local governments almost doubled reaching 50.5 percent of the total in 1981 compared with 28.8 percent in 1961 (Figure 7). In 1981, the value of state and local revenues surpassed federal revenues for the first time—$5.97 billion versus $5.84 billion.

Twenty years ago, state and local governments collected an average of $3.68 per wine (liquid) gallon from distilled spirits, $0.14 from beer, and $0.48 from wine. By 1981 collections for distilled spirits had increased 82 percent to $6.71; collections for beer rose by 193 percent to $0.41 and for wine by 177 percent to $1.33. Distilled spirits still remained the most highly taxed of all beverages on both a wine and proof gallon basis (Figure 3). As noted, on a proof gallon basis revenues for distilled spirits were 2.4 times those for wine and 2.5 times those for beer.

TABLE 6

Total Alcohol Beverage Revenues by Beverage Type, 1961-1981

($1,000's)

Year	Distilled Spirits	Wine	Beer	Total
1961	3,311,555	184,690	1,195,537	4,691,782
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,108	231,121	1,521,465	5,766,694
1966	4,163,207	256,699	1,562,135	5,982,041
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,290	372,971	2,055,003	7,759,264
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,157	508,365	2,221,803	8,446,325
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,055	575,028	2,802,174	9,676,261
1976[a]	6,251,499	533,058	2,976,506	9,761,063
1977[a]	6,442,979	554,040	3,092,433	10,089,454
1978[a]	6,947,042	612,200	3,328,117	10,892,379
1979[a]	6,846,244	764,038	3,472,774	11,083,056
1980[a]	6,779,670[r]	847,957[r]	3,689,864[r]	11,317,491[r]
1981[a]	6,948,073	957,590	3,913,357	11,819,020

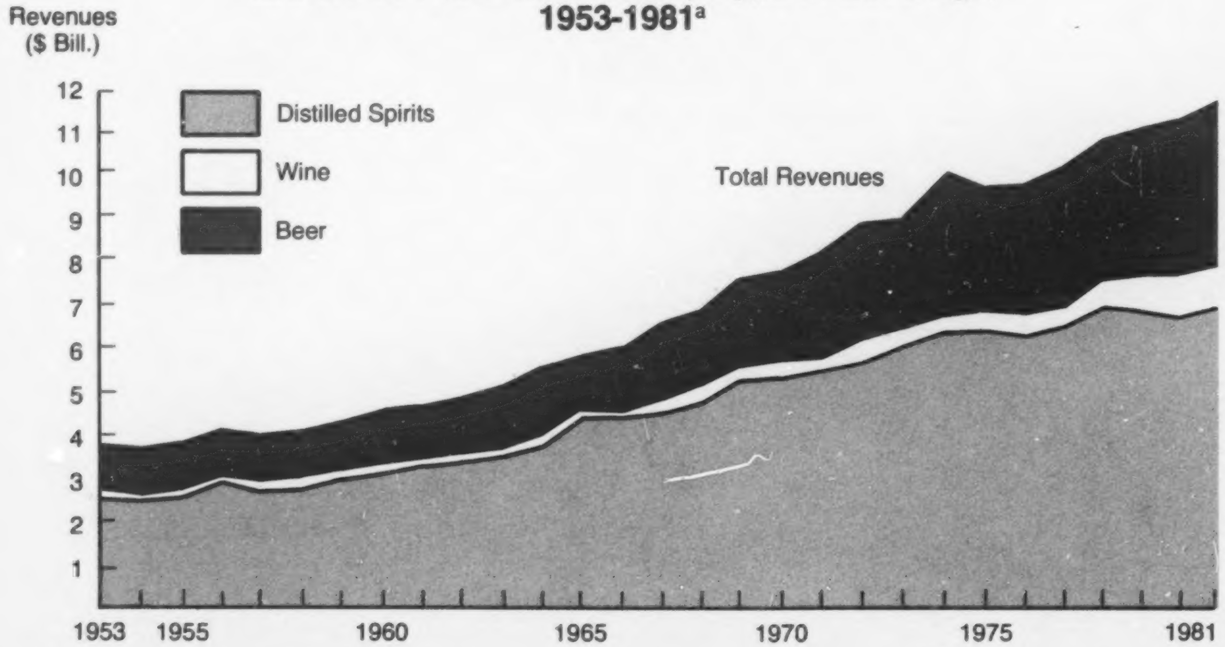
NOTE: Because of rounding, items may not add to totals.

[a] State and local collections include brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

[r] Revised.

FIGURE 5

Growth in Total Revenues by Type of Beverage, 1953-1981[a]



[a] State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 7

Total Public Revenues From Alcohol Beverages, 1933-1981

($1,000's)

1933*	29,704
1934	593,566
1935	734,938
1936	832,145
1937	1,022,276
1938	947,277
1939	1,010,385
1940	1,140,110
1941	1,395,964
1942	1,750,166
1943	1,994,841
1944	2,703,518
1945	3,020,751
1946	3,482,245
1947	3,111,890
1948	2,953,481
1949	2,983,280
1950	3,261,417
1951	3,334,798
1952	3,597,757
1953	3,778,486
1954	3,644,388
1955	3,839,532
1956	4,164,322
1957	4,054,472
1958	4,134,331
1959	4,362,166
1960	4,546,600
1961	4,691,782
1962	4,870,328
1963	5,128,753
1964	5,529,631
1965	5,766,694
1966	5,982,041
1967	6,558,258
1968	6,878,964
1969	7,545,539
1970	7,759,264
1971	8,191,528
1972	8,446,325
1973	8,959,757
1974	9,531,820
1975	9,676,261
1976	9,761,063
1977	10,089,454
1978	10,892,379
1979	11,083,056
1980	11,317,491[r]
1981	11,819,020

*From Dec. 5, 1933, to Dec. 31, 1933.

[r] Revised.

FIGURE 6

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1981

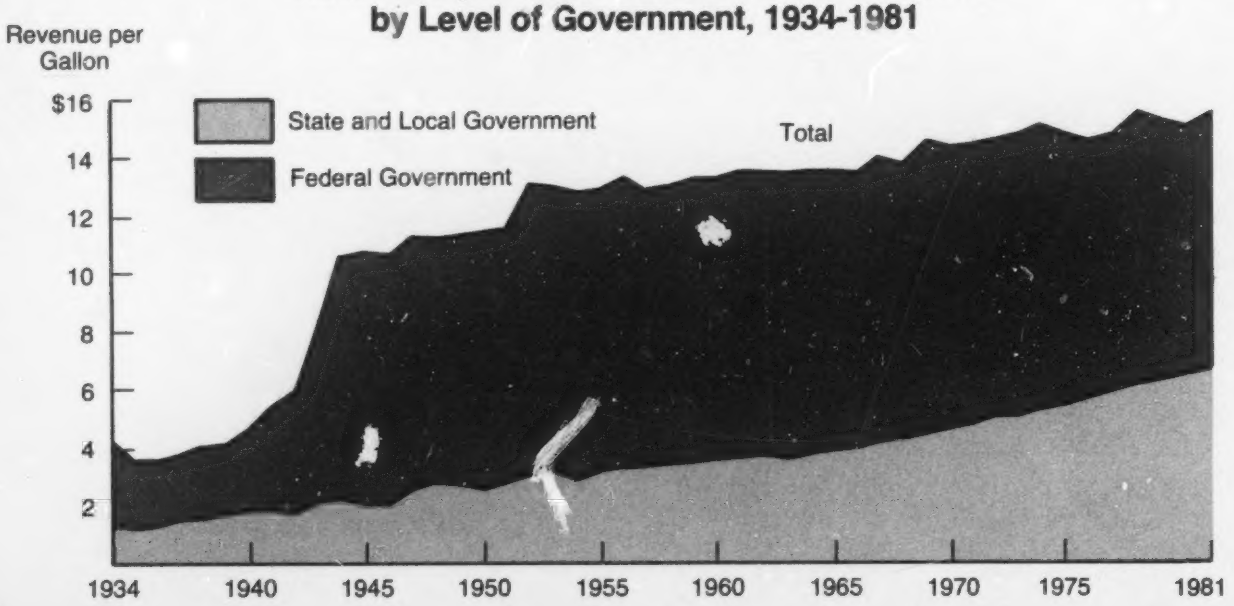
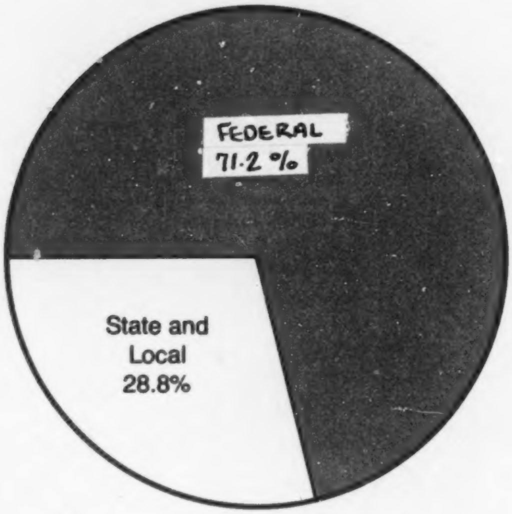


FIGURE 7

Distribution of Revenues by Level of Government, 1961 and 1981

1961



1981

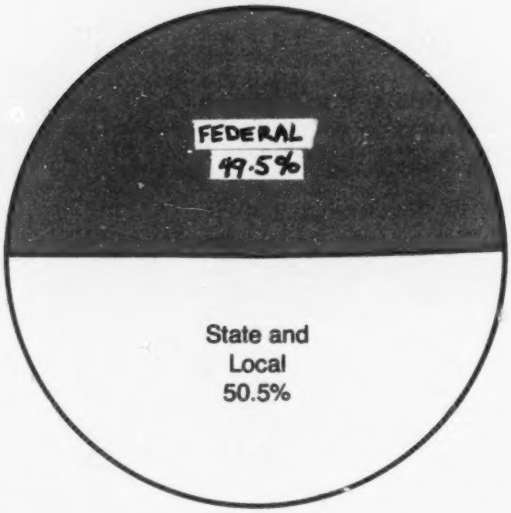


TABLE 8

Alcohol Beverage Revenues by Level of Government, 1961-1981

($1,000's)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 1: All Alcohol Beverages					
1961	3,339,285	na	1,352,497	na	4,691,782
1962	3,453,413	1,271,439		145,476	4,870,328
1963	3,560,422	na	1,568,331	na	5,128,753
1964	3,777,435	1,583,434		168,762	5,529,631
1965	3,879,648	1,708,980		178,066	5,766,694
1966	3,960,611	na	2,021,430	na	5,982,041
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,002	2,630,733		280,529	7,759,264
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,794	3,104,040		282,491	8,446,325
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976	5,346,601	3,959,604		454,859	9,761,063
1977	5,486,947	4,128,922		473,585	10,089,454
1978	5,925,630	4,454,759		511,990	10,892,379
1979	5,806,026	4,727,832		549,200	11,083,056
1980	5,701,088	5,016,251[r]		600,152[r]	11,317,491[r]
1981	5,844,611	5,319,553		654,856	11,819,020
Part 2: Distilled Spirits					
1961	2,422,058	na	889,497	na	3,311,555
1962	2,523,926	855,720		94,515	3,474,161
1963	2,578,672	na	945,631	na	3,524,303
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,995	1,058,833		96,280	4,014,108
1966	2,915,777	na	1,247,430	na	4,163,207
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,636	1,618,163		145,491	5,331,290
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,094	1,869,080		141,983	5,716,157
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,055
1976	3,792,937	2,258,867		199,695	6,251,499
1977	3,892,080	2,347,230		203,669	6,442,979
1978	4,220,597	2,515,069		211,396	6,947,062
1979	4,061,617	2,568,744		215,883	6,846,244
1980	3,885,875	2,665,055[r]		228,740[r]	6,779,670[r]
1981	3,933,087	2,772,640		242,346	6,948,073

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a] State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r] Revised.

TABLE 8 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1961-1981

($1,000's)

Year	LEVEL OF GOVERNMENT				
	Federal	State[a]		Local[a]	Total
Part 3: Wine					
1961	105,990	na	78,700	na	184,690
1962	108,374	76,549		11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308		11,201	243,208
1965	111,935	107,949		11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488		13,403	276,737
1968	155,813	144,194		14,637	314,644
1969	173,158	149,122		14,939	337,219
1970	182,945	173,352		16,674	372,971
1971	199,747	244,844		21,045	465,636
1972	203,599	283,778		20,988	508,365
1973	208,033	262,850		23,776	494,659
1974	190,069	307,534		31,723	529,326
1975	199,278	334,940		40,810	575,028
1976	199,767	301,640		31,650	533,058
1977	205,870	314,758		33,413	554,040
1978	236,428	342,398		38,374	617,200
1979	245,382	460,858		57,798	764,038
1980	254,303	528,969[r]		64,685[r]	847,957[r]
1981	295,964	590,976		70,649	957,590
Part 4: Beer					
1961	811,237	na	384,300	na	1,195,537
1962	821,113	339,170		39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210		62,369	1,493,037
1965	908,718	542,198		70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445		88,437	1,706,828
1968	965,570	694,324		94,702	1,754,596
1969	1,063,467	767,006		105,231	1,935,704
1970	1,097,421	839,218		118,364	2,055,003
1971	1,135,090	969,096		115,706	2,219,892
1972	1,151,101	951,182		119,520	2,221,803
1973	1,256,510	1,046,917		131,669	2,435,096
1974	1,313,008	1,228,126		180,613	2,721,747
1975	1,316,226	1,287,416		198,535	2,802,174
1976	1,353,898	1,399,096		223,512	2,976,506
1977	1,388,997	1,466,934		236,502	3,092,433
1978	1,468,605	1,597,292		262,220	3,328,117
1979	1,499,025	1,698,230		275,518	3,472,774
1980	1,560,909	1,822,226[r]		306,728[r]	3,689,864[r]
1981	1,615,560	1,955,938		341,860	3,913,357

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a] State and local collections included brandy revenues with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r] Revised.

TABLE 9

Import Duties on Distilled Spirits, 1958-1983[a]

(Dollars per Tax Gallon)

Class and Type	1958-1961	1962	1963	1964-1967	1968	1969	1970	1971	1972-1973	1974-1975	1976	1977-1979	1980	1981	1982	1983
WHISKEY (Scotch and Irish)	1.25	1.14	1.02	1.02	0.91	0.81	0.71	0.61	0.51	0.51	0.51	0.51	0.47	0.43	0.39	0.35
OTHER WHISKEY (Canadian, etc.)	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	0.57	0.53	0.48	0.43
RUM	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70	1.66	1.62	1.57
GIN	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BRANDY																
Pisco and Singani																
Bottled																
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.57	0.52	0.48	0.43
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87
Bulk																
Value Not Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.46	0.42	0.38	0.35
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70
Other Brandy (including slivovitz)																
Bottled																
Value Not Over $9/Gal.	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	3.40	3.40	3.40	3.40
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.25	1.25	—	—	—	—	—
$9.00 to $13/Gal.	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25	1.25
Over $13 to $17/Gal.	—	—	—	—	—	—	—	—	—	—	3.00	3.00	—	—	—	—
Over $13/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87
Over $17/Gal.	—	—	—	—	—	—	—	—	—	—	5.00	5.00	—	—	—	—
Bulk																
Value Not Over $9/Gal.	—	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Over $9/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77	0.70
$9.00 to $17/Gal.	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.00	3.00	3.00	—	—	—	—
Over $17/Gal.	—	—	—	—	—	—	—	—	—	5.00	5.00	5.00	—	—	—	—
VODKA																
Bottled																
Value Not Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56
Over $7.75/Gal.	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97	0.87
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25
TEQUILA																
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.27	2.27	2.27	2.27
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25
CORDIALS	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BITTERS																
Fit for Beverage Purposes	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other	2.50	2.29	2.08	1.88	1.69	1.50	1.31	1.12	0.94	0.94	0.94	0.94	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	1.04	0.58	0.40	0.38
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	0.94	0.58	0.40	0.38
ETHYL ALCOHOL for Beverages	2.25	2.25	2.25	2.25	2.02	1.80	1.57	1.35	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12
BEVERAGE SPIRITS																
Arrack	2.50	2.25	2.00	2.00	1.80	1.60	1.40	1.20	1.00	1.00	1.00	1.00	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.28	2.28	2.28	2.28
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00	1.00
Aquavit	1.06	0.95	0.85	0.85	0.76	0.68	0.59	0.51	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
OTHER Spirits and Preparations																
Spirits	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	—	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56	2.56
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25
Other	2.50	2.50	2.50	2.50	2.25	2.00	1.75	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
IMITATIONS of Brandy and Other Spirituous Beverages																
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	5.75	5.75	5.75	5.75
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	2.50	2.50	2.50	2.50

NOTE: For entries before 1980, a tax gallon is defined as a wine gallon or standard gallon (without regard to proof) if shipped in containers of 1.0 gallon or less, and as a proof gallon if shipped in containers of over one gallon. A proof gallon is the alcohol equivalent of one standard gallon at 100°. Before 1980, spirits under 100° proof withdrawn from bond in containers not over one gallon were taxed on a wine gallon instead of proof gallon basis.

[a] Zero duty rates apply to certain countries under the Generalized System of Preferences. For example, Tequila in containers over one gallon and certain other spirits imported from these countries enter duty free. Also, imports from Least Developed Developing Countries have lower duties for certain spirits. Details for these special tariff rates can be obtained from the International Trade Commission.

Source: U.S. International Trade Commission.

TABLE 10

U.S. Import Duties on Alcohol Beverages, 1983

CLASS AND TYPE	MOST FAVORED NATION (MFN)		LEAST DEVELOPED DEVELOPING COUNTRIES (LDDC)		COMMUNIST COUNTRIES	
	In Containers		In Containers		In Containers	
	Not Over 1 Gallon	Over 1 Gallon	Not Over 1 Gallon	Over 1 Gallon	Not Over 1 Gallon	Over 1 Gallon
BEER ($ per Wine Gallon)						
Ale, Porter, Stout, and Beer*	.06	.06			.50	.50
WINE ($ per Wine Gallon)						
Champagne and Other Sparkling Wines	1.17	1.17			6.00	6.00
Cider, Fermented, Whether Still or Sparkling*	.03	.03			.05	.05
Rice Wine or Sake*	.25	.25			1.25	1.25
Still Wine Produced From Grapes:						
Not Over 14% Alcohol	.375	.625			1.25	1.25
Over 14% Alcohol						
Marsala Type *	.315	—			1.25	—
Sherry	1.00	1.00			1.25	1.25
Other	1.00	1.00			1.25	1.25
Vermouth	.21*	.32			1.25	1.25
Other Fermented Alcohol Beverages*	.25	.25			1.25	1.25
Imitations of Wines	3.75[a]	3.75[a]			5.00[a]	5.00[a]
DISTILLED SPIRITS ($ per Proof Gallon)						
Aquavit	.42	.42			7.52	5.00
Arrack	2.28	1.00			6.72	5.00
Bitters of All Kinds Containing Spirits*						
Not Fit for Use as Beverages	.38	.38			5.56	5.00
Fit for Use as Beverages	.50	.50			27.32	5.00
Brandy						
Pisco and Singani*						
Valued Not Over $9/gal.	.43	.35	.25	.20	6.72	5.00
Valued Over $9/gal.	.87	.70	.50	.40	6.72	5.00
Other Brandy (Including Slivovitz*)						
Valued Not Over $9/gal.	3.40	.50			8.88	5.00
Valued $9.01-$13/gal.	1.25	.70		.40	8.88	5.00
Valued Over $13/gal.	.87	.70	.50	.40	8.88	5.00
Cordials, Liqueurs, etc.*	.50	.50**			11.64	5.00
Ethyl Alcohol for Beverage Purposes	1.12	1.12			5.00	5.00
Gin*	.50	.50			7.52	5.00
Rum	1.57	1.57	1.40	1.40	7.52	5.00
Whiskey						
Irish and Scotch	.35	.35			7.52	5.00
Other Whiskey	.43	.43	.25	.25	7.74	5.00
Tequila	2.27	1.25*			6.35	5.00
Vodka*						
Valued Not Over $7.75/gal.	2.56	1.25			6.72	5.00
Valued Over $7.75/gal.	.87	1.25	.50		6.72	5.00
Other Spirits, and Preparations in Chief Value of Distilled Spirits, Fit for Use as Beverages or for Beverage Purposes*						
Spirits	2.56**	1.25			6.72	5.00
Other	1.25	1.25			15.33	5.00
Imitations of Brandy and Other Spirituous Beverages*	5.75	2.50			8.88	5.00

NOTE: If no rate of duty is provided in LDDC column, the rate of duty provided in MFN column applies. Countries exempted from Communist country rates also subject to MFN rates, unless otherwise noted.

Communist countries—except Yugoslavia, China, Tibet, and Cuba. Products of Cuba are under a separate embargo category.

MFN—Most Favored Nation countries. This column lists rates of duty applicable to most countries with the exceptions noted.

[a] Import duty per proof gallon.

*Indicates products eligible for Generalized System of Preferences (GSP) or duty free entry if from countries designated Beneficiary Developing Countries.

**Indicates products from Mexico that are not eligible for Generalized System of Preferences.

Source: U.S. International Trade Commission.

TABLE 11

State Excise Tax Rates on Wine and Beer, July 1983

Percentage of Wholesale/Retail Value or Dollars per Gallon, as Indicated

State	Table Wine Under 14% Alcohol	Dessert Wine 14-21% Alcohol	Champagne, Sparkling Wine	Carbonated Wine	Vermouth	Beer
			Percent of Value or Dollar[*]			
Alabama	35%	48%	35%	35%	48%	0.53[a]
Alaska	0.60	0.60	0.60	0.60	0.60	0.25
Arizona	0.42	0.42	0.42	0.42	0.42	0.08
Arkansas	0.75	0.75	0.75	0.75	0.75	0.27[b]
California	0.01	0.02	0.30	0.30	0.02	0.04
Colorado	0.277	0.277	0.277	0.277	0.277	0.08
Connecticut	0.25	0.25	0.625	0.625	0.25	0.08
Delaware	0.40	0.40	0.40	0.40	0.40	0.06
Dist. of Col.	0.15	0.33	0.45	0.45	0.33	0.07
Florida	1.75	2.43	3.50	1.75	2.43	0.40
Georgia	1.51	2.54	1.51	1.51	2.54	0.48[a,c]
Hawaii	20%	20%	20%	20%	20%	20%
Idaho	0.45	—	0.45	0.45	—	0.15
Illinois	0.23[d]	0.60[d]	0.23	0.23	0.60	0.07[d]
Indiana	0.47	0.47	0.47	0.47	0.47	0.12
Iowa	—	—	—	—	—	0.14
Kansas	0.30	0.75	0.30	0.30	0.75	0.18
Kentucky	0.50	0.50	0.50	0.50	0.50	0.08
Louisiana	0.11	0.23	1.59	1.59	0.23	0.32[a]
Maine	0.45	0.75[e]	1.12	1.12	0.75[e]	0.30
Maryland	0.40	0.40	0.40	0.40	0.40	0.09
Massachusetts	0.55	0.55	0.70	0.70	0.55	0.11
Michigan	0.51	0.76	0.51	0.51	0.76	0.20
Minnesota	0.27	0.79	1.50	1.50	0.79	0.13[b]
Mississippi	0.35	0.35	1.00	1.00	0.35	0.43
Missouri	0.30	0.30	0.30	0.30	0.30	0.06
Montana	0.76	26%	0.76	0.76	26%	0.13
Nebraska	0.65	1.25	0.65	0.65	1.25	0.14
Nevada	0.40	0.75	0.40	0.40	0.75	0.09
New Hampshire	—	—	—	—	—	0.18
New Jersey	0.30	0.30	0.30	0.30	0.30	0.03
New Mexico	0.95	0.95	0.95	0.95	0.95	0.18
New York	0.12	0.12	0.66	0.33	0.12	0.055[a]
North Carolina	0.79	0.91	0.79	0.79	0.91	0.48[f]
North Dakota[g]	0.50	0.60	1.00	1.00	0.60	0.16[c]
Ohio	0.26	0.62	1.27	1.27	0.77	0.08
Oklahoma	0.50	1.00	1.50	1.50	1.00	0.32
Oregon[h]	0.65	0.75	0.65	0.65	0.75	0.08
Pennsylvania	18%	18%	18%	18%	18%	0.08
Rhode Island	0.40	0.40	0.50	0.50	0.40	0.06
South Carolina	1.08	1.08	1.08	1.08	1.08	0.77
South Dakota	0.90	1.40	2.00	2.00	1.40	0.27[b]
Tennessee	1.10	1.10	1.10	1.10	1.10	0.13
Texas	0.17	0.34	0.43	0.43	0.34	0.17[b]
Utah	13%	13%	13%	13%	13%	0.35
Vermont	0.55	25%	0.55	0.55	25%	0.27
Virginia	1.51	1.51	1.51	1.51	1.51	0.26
Washington	0.82	0.82	0.82	0.82	0.82	0.09
West Virginia	1.00	1.00	1.00	1.00	1.00	0.18
Wisconsin	0.25	0.45	0.25	0.25	0.45	0.06
Wyoming	0.28	0.28	0.28	0.28	0.28	0.02
Federal	**0.17**	**0.67**	**3.40**	**2.40**	**0.67**	**0.29**

[*] Where percentage shown, tax is percentage of wholesale/retail value. Where percentage is not shown taxes are in dollars or fraction of dollars. Tax rates per liter converted to gallon tax rates where applicable. Certain wines sold only by state stores in control states are taxed on ad valorem basis.

[a] Local taxes are additional, i.e., Alabama, $0.52; Georgia, $0.53; Louisiana, $0.05; New York City, $0.12 per gallon.

[b] Beer 3.2% or less is taxed at different rate (Texas 4%), i.e., Arkansas, $0.16; Minnesota, $0.06; South Dakota, $0.16; Texas, $0.16 per gallon.

[c] Bulk beer, Georgia, $0.32 (plus local $0.39); North Dakota, $0.08/gallon.

[d] In Cook County, additional county tax of $0.12 on table wine, $0.30 on dessert wine, and $0.04 on beer per gallon.

[e] Additional tax of $0.625/proof gallon on state store sales.

[f] $0.48 per gallon tax on containers 7¾ gals. and more; tax on smaller containers $0.53/gallon.

[g] Wine less than 17% alcohol by volume $0.50; 17-24%, $0.60 per gallon.

[h] No tax on first 25,000 gallons shipped from wineries producing less than 100,000 gallons annually.

TABLE 12

Federal and License State[a] Excise Taxes on Distilled Spirits, 1933-1983

(Effective Dates and Dollars per Wine Gallon)

State	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951[b]	1953	1954	1955	1956	1957
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	*12-5* $0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	*10-1* $1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20
Arkansas	—	—	*3-16* 0.40	0.40	*3-11* 0.65	*4-1* 0.80	*3-18* 1.12	1.12	1.12	1.12	1.12	1.12	*6-1* 1.50	1.50	*2-26* 2.52	2.52	*7-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
California	*12-5* 0.00	0.00	*7-1* 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	*7-1* 1.50	1.50	1.50
Colorado	*12-5* 0.80	0.80	*4-12* 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Connecticut	*12-5* 0.00	0.00	0.00	0.00	*7-1* 0.60	0.60	*7-1* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware	*12-5* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*7-1* 1.15	1.15	1.15	1.15	1.15
Dist. of Col.	—	*1-24* 0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	*8-1* 0.75	0.75	0.75	0.75	*5-19* 1.00	1.00	*5-1* 1.25	1.25
Florida	—	*11-6* 0.00	*5-27* 0.80	0.80	*6-5* 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	*7-1* 1.92	1.92	1.92	1.92	*6-13* 2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
Georgia[c]	—	—	—	—	—	*2-3* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	*11-24* 4.00	4.00	4.00	4.00	*7-30* 5.00	5.00	*4-2* 2.00	2.00	2.00	*6-6* 3.25	3.25	3.25
Illinois	—	*1-31* 0.50	0.50	0.50	0.50	0.50	0.50	0.50	*7-1* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*7-1* 1.02
Indiana	*12-5* 2.00	2.00	*3-11* 1.00	1.00	1.00	1.00	1.00	1.00	*5-1* 1.08	1.08	1.08	1.08	*5-1* 2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Kansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	*3-9* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kentucky	—	*3-17* 0.50	0.50	*4-30* 1.04	1.04	1.04	1.04	*3-3* 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	*6-17* 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
Louisiana	—	*8-1* 0.50	*10-1* 0.60	0.60	0.60	*6-30* 1.00	1.00	*9-1* 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	*7-28* 1.58	1.58	1.58	1.58	1.58	1.58	1.58	*8-1* 1.68	1.68
Maryland	*12-5* 1.10	1.10	1.10	1.10	1.10	1.10	*10-1* 1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	*7-1* 1.50	1.50	1.50
Massachusetts	*12-5* 0.40	0.40	0.40	0.40	0.40	0.40	*9-1* 0.95	0.95	0.95	0.95	0.95	0.95	*8-1* 1.45	1.45	*7-1* 2.00	2.00	*7-1* 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Minnesota	—	*1-8* 0.60	0.60	0.60	*7-30* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*7-1* 2.50	2.50	*7-1* 2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Missouri	—	*1-13* 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Nebraska	—	—	*5-24* 0.50	0.50	*4-2* 0.80	0.80	0,80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	*5-31* 1.00	1.00	1.00	1.00	*8-26* 1.20	1.20	1.20	1.20	1.20	1.20
Nevada	—	—	*5-1* 0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	*7-1* 0.60	0.60	*7-1* 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
New Jersey	*12-5* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*3-21* 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
New Mexico	*12-5* 0.00	*6-1* 0.80	0.80	0.80	*3-17* 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	*6-8* 1.30	1.30	1.30	1.30	1.30	1.30
New York	*12-5* 1.00	1.00	1.00	1.00	1.00	1.00	*5-10* 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
North Dakota	—	—	—	*12-3* 0.60	0.60	0.60	0.60	0.60	0.60	0.60	*3-9* 1.70	1.70	1.70	1.70	1.70	1.70	*4-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island	*12-5* 0.50	0.50	0.50	0.50	*7-1* 0.75	0.75	*3-15* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*5-1* 1.50	1.50	1.50	1.50	1.50	1.50
South Carolina	—	—	*5-14* 0.80	0.80	*5-18* 0.96	0.96	*7-1* 1.28	1.28	*7-1* 1.92	1.92	1.92	1.92	*7-1* 2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
South Dakota	—	—	*3-14* 0.50	0.50	*7-1* 0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Tennessee	—	—	—	—	—	—	*4-1* 0.70	0.70	0.70	0.70	*1-23* 1.00	1.00	1.00	1.00	*2-28* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	—	—	*11-15* 0.80	*10-31* 0.96	0.96	0.96	0.96	0.96	*5-1* 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	*3-1* 1.408	1.408	1.408	1.408	1.408	1.408	1.408
Wisconsin	*12-5* 0.00	*1-12* 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	*7-25* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
No. of States	13	20	26	27	27	28	29	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30
No. of Rate Changes	—	2	5	2	9	2	7	2	4	0	2	0	7	1	8	2	8	1	4	1	1	3	2	1
State Average (per wine gal.)	$0.66	$0.67	$0.70	$0.74	$0.85	$0.88	$0.96	$0.98	$1.03	$1.03	$1.08	$1.08	$1.31	$1.32	$1.52	$1.53	$1.61	$1.61	$1.54	$1.54	$1.54	$1.63	$1.64	$1.64
Federal Tax (per proof gal.)	*12-5* $1.10	*1-12* $2.00	$2.00	$2.00	$2.00	*7-1* $2.25	$2.25	*7-1* $3.00	*10-1* $4.00	*11-1* $6.00	$6.00	*4-1* $9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	*11-1* $10.50	$10.50	$10.50	$10.50	$10.50	$10.50

[a] Excludes Hawaii, which has had a 20% ad valorem excise tax since 1959.

[b] No excise tax changes for 1952, 1960, 1965, 1980, and 1982.

[c] "State warehouse charge" per gallon: $3 from 11/24/45; $4 from 7/30/49; $1 from 4/2/51; $2.25 from 6/6/55; abolished 3/1/64.

[d] Tax rate changes in Colorado, Georgia, and New Mexico because of conversion to metric rates.

Sources: Legislative reports of the states.

1958	1959[b]	1961	1962	1963	1964[b]	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979[b]	1981[b]	1983	State
—	$3.50	*7-1* $4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	Alaska
1.20	1.20	1.20	*3-25* 1.44	1.44	1.44	1.44	1.44	*3-22* 2.00	2.00	2.00	2.00	2.00	2.00	*7-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arizona
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	*5-1* 2.875	Arkansas
1.50	1.50	1.50	1.50	1.50	1.50	1.50	*8-16* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	California
1.60	*7-1* 1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	*7-1* 2.16	2.16	2.16	2.16	*7-1* 2.28	2.28	Colorado
1.00	1.00	*7-1* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	*7-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Connecticut
1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	*7-1* 1.65	1.65	*8-15* 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	Delaware
1.25	1.25	1.25	*4-1* 1.50	1.50	1.50	*11-1* 1.75	1.75	1.75	*12-1* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	*4-18* 1.50	1.50	1.50	1.50	Dist. of Col.
2.17	2.17	2.17	2.17	*8-1* 2.50	2.50	2.50	*7-6* 2.52	*6-1* 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	*7-1* 4.75	4.75	4.75	4.75	4.75	Florida
3.25	3.25	3.25	3.25	3.25	*3-1* 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	*7-1* 3.79	3.79	Georgia[c]
1.02	*8-1* 1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	*8-1* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Illinois
2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	*10-1* 2.28	2.28	2.28	2.28	*7-1* 2.62	2.62	2.62	*9-1* 2.68	2.68	Indiana
1.00	1.00	*6-1* 1.20	1.20	1.20	*4-1* 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	*7-1* 2.50	2.50	2.50	2.50	2.50	Kansas
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	*7-1* 1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	Kentucky
1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	*9-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Louisiana
1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	Maryland
2.25	2.25	2.25	2.25	2.25	2.25	*3-3* 2.95	2.95	2.95	*8-1* 3.36	3.36	3.36	3.36	3.36	3.36	*7-1* 4.05	4.05	4.05	4.05	4.05	4.05	4.05	Massachusetts
2.75	*7-1* 2.875	2.875	2.875	2.875	2.875	2.875	2.875	2.875	*7-1* 3.63	3.63	*10-31* 4.53	4.53	*8-1* 4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	Minnesota
0.80	0.80	*5-1* 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	*1-1* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Missouri
1.20	1.20	1.20	1.20	*6-3* 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	*7-6* 2.00	2.00	2.00	2.00	2.00	*6-1* 2.25	2.25	*9-1* 2.50	*8-30* 2.75	2.75	Nebraska
0.80	0.80	*5-1* 1.40	1.40	1.40	1.40	1.40	1.40	1.40	*7-1* 1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	*7-1* 2.05	2.05	Nevada
1.50	1.50	1.50	1.50	*6-1* 1.80	1.80	1.80	1.80	1.80	*6-1* 2.30	2.30	2.30	*7-1* 2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	New Jersey
1.30	1.30	1.30	1.30	*6-7* 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	*7-1* 1.63	*7-1* 3.94	New Mexico
1.50	1.50	1.50	1.50	*4-1* 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	*2-1* 3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	*7-1* 4.09	New York
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	North Dakota
—	*6-23* 2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	*8-1* 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Oklahoma
6-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	*6-1* 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Rhode Island
2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	South Carolina
0.75	0.75	0.75	0.75	*7-1* 1.25	1.25	1.25	1.25	1.25	1.25	1.25	*7-1* 3.00	*7-1* 3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	*7-1* 3.80	3.80	South Dakota
2.00	2.00	2.00	2.00	*6-1* 2.50	2.50	2.50	*5-26* 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Tennessee
1.408	*9-1* 1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	*7-1* 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Texas
2.00	2.00	2.00	2.00	*8-15* 2.25	2.25	2.25	2.25	2.25	2.25	2.25	*11-1* 2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	*8-1* 3.25	3.25	Wisconsin
30	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	No. of States
1	4	5	2	8	2	2	3	2	9	2	7	4	2	1	1	1	4	1	1	8[d]	3	No. of Rate Changes
$1.65	$1.77	$1.85	$1.87	$1.97	$1.99	$2.03	$2.09	$2.14	$2.28	$2.33	$2.53	$2.59	$2.59	$2.60	$2.63	$2.64	$2.72	$2.70	$2.71	$2.78	$2.89	State Average (per wine gal.)
$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	Federal Tax (per proof gal.)

PART III

STATE AND LOCAL REVENUES

Revenues collected by state and local governments from alcohol beverages totaled $6.0 billion in 1981, 6.4 percent greater than 1980.

Revenues vary considerably from state to state depending on tax rates and population with the largest amounts in 1981 collected as follows: California, $524 million; Florida, $458 million; New York, $436 million; Texas, $404 million; Ohio, $310 million; and Pennsylvania, $308 million (Tables 13, 17 and 19). These six states accounted for 40.8 percent of all alcohol beverage revenues at state and local levels. High population levels and relatively high tax rates accounted for the high revenues in these states (Figure 8).

Tax rates or collections per gallon from distilled spirits ranged from lows of $2.42 per wine or liquid gallon in Hawaii and $2.55 in Delaware to $15.54 in Washington State, $13.70 in Utah, and $13.55 in Oregon (Tables 15 and 18 and Figure 10).

Table 12 (Section II) shows specific excise tax rates on distilled spirits in 1983 (July) for the different license states. Table 11 shows the rates for wine and beer.

Distilled spirits accounted for 50.5 percent of the total revenues collected by state and local governments from sales of alcohol beverages in 1981. Collections from beer made up 38.4 percent and wine 11.1 percent. Spirits revenues were 67.3 percent of collections by the federal government; beer, 27.6 percent; and wine, 5.1 percent.

Excise taxes were the predominant method for collecting alcohol beverage revenues for state and local governments amounting to $2.6 billion or 43.1 percent of the total (Tables 16 and 17). Sales taxes on these beverages contributed an additional $2.4 billion. Profits from state and local government stores and wholesale operations in 18 states were $600 million or 10.0 percent of the total. License fees were $284 million (4.7 percent), and miscellaneous revenues $82 million or 1.4 percent of the total.

Per capita state and local government taxes on alcohol beverages averaged $26.05 in 1981 (Table 19). Highest revenues per capita were in Nevada ($51.45), Florida ($44.96), Washington ($44.20), Georgia ($40.73), and New Hampshire ($38.46) (Figure 9).

Tax Revenues Per Gallon

Tables 15 and 18 and Figures 10, 11, and 12 show the varying rates of state and local revenues collected on a liquid gallon of spirits, beer, and wine. The highest state and local taxes on spirits were in Washington State at $15.54 per gallon with Utah at $13.70 and Oregon at $13.55.

Tax revenues per gallon of wine were highest in Utah at $4.17 per gallon followed by Iowa, $3.82; Montana, $3.32; and Pennsylvania, $3.12

State and local beer tax revenues were highest in Georgia at $1.01 per gallon followed by Tennessee, $0.88; Florida, $1.00; and North Carolina, $0.70.

Revenues per proof gallon from distilled spirits from combined state and local collections varied greatly among the states from a low of $2.95 per proof gallon in Hawaii in 1981 to a high of $18.95 in Washington State (Table 15). Revenues from wine per *proof* gallon were lowest in Delaware at $1.67 and highest in Utah at $17.38. Beer varied from a low of $0.76 per gallon in Delaware to a high of $10.98 in Georgia.

Table 21 shows state tax revenues in 1981 from alcohol beverages as a proportion of revenues collected from all taxes on goods, services, and other tax sources; the proportion for distilled spirits is also shown. The amount of revenues collected from alcohol beverages accounted for the highest proportion of total revenues in New Hampshire at 13.4 percent with 8.6 percent in Florida and over 6.0 percent in Nevada, South Carolina, and Vermont. The lowest proportion was 0.4 percent in Alaska.

TABLE 13

Combined State and Local Collections by Beverage Type, 1981

($1,000's)

State	Distilled Spirits	Wine	Beer	Total
Alabama	67,064	11,154	46,784	125,002
Alaska	5,680	923	3,374	9,976
Arizona	25,420	7,502	28,292	61,214
Arkansas	15,862	1,877	14,701	32,440
California	247,875	82,269	194,211	524,355
Colorado	39,913	10,098	39,157	89,169
Connecticut	40,191	10,212	25,059	75,462
Delaware	4,170	482	1,067	5,719
District of Columbia	13,195	3,468	5,427	22,090
Florida	188,731	61,883	207,201	457,815
Georgia	93,089	20,830	113,088	227,007
Hawaii	5,240	1,936	8,190	15,367
Idaho	11,769	5,347	9,096	26,212
Illinois	124,137	27,870	107,527	259,533
Indiana	41,075	6,306	38,051	85,431
Iowa	48,571	9,177	22,182	79,929
Kansas	15,398	1,954	20,277	37,629
Kentucky	24,655	2,446	19,348	46,449
Louisiana	41,808	6,713	69,777	118,298
Maine	24,355	2,673	13,371	40,399
Maryland	43,453	10,419	38,156	92,029
Massachusetts	75,349	16,940	39,291	131,580
Michigan	130,606	31,432	91,075	253,112
Minnesota	69,822	9,270	41,385	120,477
Mississippi	35,836	4,384	31,975	72,195
Missouri	27,428	5,191	30,461	63,080
Montana	13,852	5,232	3,789	22,873
Nebraska	11,301	2,244	13,808	27,352
Nevada	23,755	5,643	14,077	43,476
New Hampshire	24,689	6,002	5,303	35,995
New Jersey	79,275	20,314	41,101	140,691
New Mexico	8,143	2,637	12,412	23,192
New York	254,845	43,168	137,656	435,669
North Carolina	84,920	13,619	80,293	178,832
North Dakota	6,475	838	6,828	14,141
Ohio	172,228	17,428	120,453	310,109
Oklahoma	20,673	2,915	20,472	44,060
Oregon	63,789	5,632	6,001	75,422
Pennsylvania	171,934	52,832	83,545	308,310
Rhode Island	9,755	3,817	8,586	22,158
South Carolina	48,493	5,448	59,753	113,693
South Dakota	8,181	1,106	8,063	17,350
Tennessee	58,430	9,703	81,323	149,456
Texas	181,554	41,471	180,834	403,860
Utah	20,532	4,942	8,432	33,907
Vermont	12,132	1,885	5,461	19,478
Virginia	69,457	26,036	49,225	144,719
Washington	132,392	23,280	30,724	186,395
West Virginia	23,899	4,825	16,838	45,563
Wisconsin	46,284	6,513	41,014	93,811
Wyoming	7,307	1,341	3,279	11,927
License States	**1,899,656**	**434,403**	**1,669,967**	**4,004,029**
Control States	**1,115,331**	**227,222**	**627,830**	**1,970,380**
GRAND TOTAL	**3,014,986**	**661,625**	**2,297,797**	**5,974,409**

NOTE: Because of rounding, items may not add to totals.

TABLE 14

State and Local Collections by Beverage Type, 1981

($1,000's)

State	DISTILLED SPIRITS		WINE		BEER	
	State	Local	State	Local	State	Local
Alabama	66,663	401	11,055	99	46,084	700
Alaska	5,680	—	923	—	3,374	—
Arizona	23,006	2,414	6,573	929	24,020	4,272
Arkansas	15,708	154	1,850	27	14,452	249
California	221,866	26,009	67,004	15,265	161,385	32,826
Colorado	29,096	10,817	6,502	3,596	24,570	14,587
Connecticut	40,191	—	10,212	—	25,059	—
Delaware	4,170	—	482	—	1,067	—
District of Columbia	13,195	—	3,468	—	5,427	—
Florida	188,731	—	61,883	—	207,201	—
Georgia	50,824	42,265	12,812	8,017	64,390	48,699
Hawaii	4,471	769	1,652	284	6,988	1,203
Idaho	11,505	264	5,241	106	8,566	530
Illinois	93,503	30,635	20,713	7,157	79,480	28,046
Indiana	41,075	—	6,306	—	38,051	—
Iowa	48,571	—	9,177	—	22,182	—
Kansas	15,327	71	1,941	12	19,908	369
Kentucky	20,740	3,916	2,336	110	18,075	1,273
Louisiana	33,443	8,365	4,522	2,190	51,912	17,866
Maine	24,355	—	2,673	—	13,371	—
Maryland	37,925	5,528	8,998	1,422	32,931	5,225
Massachusetts	73,336	2,013	16,171	769	36,804	2,487
Michigan	130,606	—	31,432	—	91,075	—
Minnesota	59,705	10,118	7,009	2,261	34,483	6,902
Mississippi	35,797	38	4,379	5	31,919	57
Missouri	25,392	2,037	4,602	589	26,321	4,141
Montana	13,728	124	5,206	27	3,624	165
Nebraska	10,237	1,064	2,006	237	11,814	1,993
Nevada	20,726	3,029	4,777	866	11,649	2,428
New Hampshire	24,689	—	6,002	—	5,303	—
New Jersey	75,062	4,213	18,524	1,790	36,384	4,717
New Mexico	7,777	365	2,509	129	11,667	745
New York	203,321	51,523	28,806	14,363	82,820	54,836
North Carolina	84,920	—	12,745	874	73,880	6,413
North Dakota	5,858	618	743	94	5,940	888
Ohio	169,534	2,694	16,591	837	114,884	5,569
Oklahoma	18,156	2,517	2,459	456	20,115	357
Oregon	63,789	—	5,632	—	6,001	—
Pennsylvania	171,934	—	52,832	—	83,545	—
Rhode Island	9,354	400	3,620	197	8,039	547
South Carolina	48,493	—	5,448	—	59,753	—
South Dakota	7,516	665	989	117	7,195	868
Tennessee	48,109	10,321	7,882	1,820	27,605	53,718
Texas	171,880	9,675	38,790	2,681	158,782	22,052
Utah	20,073	460	4,831	111	7,072	1,361
Vermont	12,132	—	1,846	38	5,321	140
Virginia	68,260	1,197	25,340	696	44,919	4,306
Washington	129,376	3,016	21,817	1,463	27,116	3,608
West Virginia	21,540	2,360	4,349	476	12,874	3,964
Wisconsin	44,508	1,776	6,068	444	38,071	2,943
Wyoming	6,790	517	1,246	95	2,471	808
License States	**1,668,382**	**231,277**	**368,581**	**65,822**	**1,355,732**	**314,237**
Control States	**1,104,258**	**11,069**	**222,395**	**4,827**	**600,206**	**27,623**
GRAND TOTAL	**2,772,640**	**242,346**	**590,976**	**70,649**	**1,955,938**	**341,860**

NOTE: Because of rounding, items may not add to totals.

TABLE 15

Revenue per Wine and Proof Gallon[a] From Combined State and Local Collections by Beverage Type, 1981

	DISTILLED SPIRITS				WINE				BEER			
			Revenue Per				Revenue Per				Revenue Per	
License States	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon
Alaska	1,362	5,680	$ 4.17	$ 5.09	1,348	923	$ 0.68	$ 2.83	11,698	3,374	$0.29	$3.15
Arizona	5,637	25,420	4.51	5.50	7,127	7,502	1.05	4.38	87,576	28,292	0.32	3.48
Arkansas	2,982	15,862	5.32	6.49	1,690	1,877	1.11	4.63	42,253	14,701	0.35	3.80
California	56,423	247,875	4.39	5.35	108,791	82,269	0.76	3.17	622,967	194,211	0.31	3.37
Colorado	7,181	39,913	5.56	6.78	7,867	10,098	1.28	5.33	84,773	39,157	0.46	5.00
Connecticut	7,343	40,191	5.47	6.67	8,698	10,212	1.17	4.88	59,398	25,059	0.42	4.57
Delaware	1,637	4,170	2.55	3,11	1,202	482	0.40	1.67	16,061	1,067	0.07	0.76
District of Columbia	3,768	13,195	3.50	4.27	4,376	3,468	0.79	3.29	18,335	5,427	0.30	3.26
Florida	26,615	188,731	7.09	8.65	22,174	61,883	2.46	10.25	288,515	207,201	0.72	7.83
Georgia	11,119	93,089	8.37	10.21	6,882	20,830	3.03	12.63	112,269	113,088	1.01	10.98
Hawaii	2,165	5,240	2.42	2.95	2,628	1,936	0.74	3.08	29,633	8,190	0.28	3.04
Illinois	24,460	124,137	5.08	6.20	24,910	27,870	1.12	4.67	288,416	107,527	0.37	4.02
Indiana	8,093	41,075	5.08	6.20	6,018	6,306	1.05	4.38	122,389	38,051	0.31	3.37
Kansas	3,195	15,398	4.82	5.88	1,810	1,954	1.08	4.50	51,965	20,277	0.39	4.24
Kentucky	5,250	24,655	4.70	5.73	2,327	2,446	1.05	4.38	71,854	19,348	0.27	2.93
Louisiana	8,107	41,808	5.16	6.29	6,979	6,713	0.96	4.00	108,029	69,777	0.65	7.07
Maryland	10,958	43,453	3.97	4.84	9,294	10,419	1.12	4.67	105,882	38,156	0.36	3.91
Massachusetts	14,236	75,349	5.29	6.45	17,919	16,940	0.95	3.96	154,238	39,291	0.25	2.72
Minnesota	9,307	69,822	7.50	9.15	6,822	9,270	1.36	5.67	100,246	41,385	0.41	4.46
Missouri	6,892	27,428	3.98	4.85	6,546	5,191	0.79	3.29	122,554	30,461	0.25	2.72
Nebraska	2,659	11,301	4.25	5.18	1,960	2,244	1.14	4.75	43,604	13,808	0.32	3.48
Nevada	4,462	23,755	5.32	6.49	4,204	5,643	1.34	5.58	31,387	14,077	0.45	4.89
New Jersey	16,751	79,275	4.73	5.77	23,484	20,314	0.87	3.63	164,645	41,101	0.25	2.72
New Mexico	2,142	8,143	3.80	4.63	2,485	2,637	1.06	4.42	38,240	12,412	0.32	3.48
New York	39,332	254,845	6.48	7.90	52,833	43,168	0.82	3.42	395,584	137,656	0.35	3.80
North Dakota	1,408	6,475	4.60	5.61	709	838	1.18	4.92	17,772	6,828	0.38	4.13
Oklahoma	4,941	20,673	4.18	5.10	2,945	2,915	0.99	4.13	64,381	20,472	0.32	3.48
Rhode Island	1,970	9,755	4.95	6.04	3,176	3,817	1.20	5.00	23,529	8,586	0.36	3.91
South Carolina	6,287	48,493	7.71	9.40	3,661	5,448	1.49	6.21	68,394	59,753	0.87	9.46
South Dakota	1,358	8,181	6.02	7.34	790	1,106	1.40	5.83	15,568	8,063	0.52	5.65
Tennessee	6,355	58,430	9.19	11.21	3,658	9,703	2.65	11.04	92,479	81,323	0.88	9.57
Texas	23,563	181,554	7.71	9.40	21,444	41,471	1.93	8.04	470,498	180,834	0.38	4.13
Wisconsin	11,219	46,284	4.13	5.04	9,204	6,513	0.71	2.96	162,599	41,014	0.25	2.72
License States	**339,177**	**1,899,656**	**$5.60**	**$6.83**	**388,961**	**434,403**	**$1.12**	**$4.67**	**4,087,732**	**1,669,970**	**$0.41**	**$4.46**

TABLE 15 (cont'd)

Revenue per Wine and Proof Gallon[a] From Combined State and Local Collections by Beverage Type, 1981

Control States	DISTILLED SPIRITS				WINE				BEER			
	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per		Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per		Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per	
			Wine Gallon	Proof Gallon			Wine Gallon	Proof Gallon			Wine Gallon	Proof Gallon
Alabama	5,463	67,064	$12.28	$14.98	4,396	11,154	$ 2.54	$10.58	68,371	46,784	$0.68	$7.39
Idaho	1,391	11,769	8.46	10.32	1,837	5,347	2.91	12.13	24,454	9,096	0.37	4.02
Iowa	3,846	48,571	12.63	15.40	2,400	9,177	3.82	15.92	72,259	22,182	0.31	3.37
Maine	2,284	24,355	10.66	13.00	2,127	2,673	1.26	5.25	26,123	13,371	0.51	5.54
Michigan	17,510	130,606	7.46	9.10	16,326	31,432	1.93	8.04	213,930	91,075	0.43	4.67
Mississippi	3,914	35,836	9.16	11.17	1,586	4,384	2.76	11.50	50,779	31,975	0.63	6.85
Montana	1,576	13,852	8.79	10.72	1,574	5,232	3.32	13.83	26,033	3,789	0.15	1.63
New Hampshire	4,419	24,689	5.59	6.82	3,440	6,002	1.74	7.25	31,301	5,303	0.17	1.85
North Carolina	9,889	84,920	8.59	10.48	7,619	13,619	1.79	7.46	115,335	80,293	0.70	7.61
Ohio	14,041	172,228	12.27	14.96	14,434	17,428	1.21	5.04	254,784	120,453	0.47	5.11
Oregon	4,706	63,789	13.55	16.52	8,187	5,632	0.69	2.88	64,226	6,001	0.09	0.98
Pennsylvania	16,853	171,934	10.20	12.44	16,948	52,832	3.12	13.00	304,065	83,545	0.27	2.93
Utah	1,499	20,532	13.70	16.71	1,186	4,942	4.17	17.38	23,737	8,432	0.36	3.91
Vermont	1,327	12,132	9.14	11.15	1,578	1,885	1.19	4.96	13,518	5,461	0.40	4.35
Virginia	9,451	69,457	7.35	8.96	8,994	26,036	2.89	12.04	119,133	49,225	0.41	4.46
Washington	8,518	132,392	15.54	18.95	13,992	23,280	1.66	6.92	102,845	30,724	0.30	3.26
West Virginia	2,445	23,899	9.77	11.91	1,630	4,825	2.96	12.33	35,966	16,838	0.47	5.11
Wyoming	1,147	7,307	6.37	7.77	695	1,341	1.93	8.04	15,730	3,2[illegible]9	0.21	2.28
Control States	**110,279**	**1,115,330**	**10.11**	**12.33**	**108,949**	**227,222**	**2.09**	**8.71**	**1,562,590**	**627,828**	**0.40**	**4.35**
GRAND TOTAL	**449,456**	**3,014,986**	**$6.71**	**$8.18**	**497,910**	**661,625**	**$1.33**	**$5.54**	**5,650,322**	**2,297,797**	**$0.41**	**$4.46**

NOTE: In all instances, consumption figures are for calendar 1981. Many of the revenues estimates are for fiscal 1981. Because of rounding, items may not add to totals.

[a] A wine gallon is equivalent to a standard U.S. bulk or liquid gallon. A proof gallon is a standard U.S. gallon containing 50 percent by volume of ethyl alcohol.

TABLE 16

State and Local Collections[a] by Revenue Source and State, 1981

($1,000's)

License States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER REVENUES[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	—	—	1,494	—	8,482	—	—	—	—	—	9,976	—
Arizona	—	—	2,252	1,455	30,918	—	20,428	6,160	—	—	53,598	7,615
Arkansas	—	—	868	430	21,255	—	9,878	—	9	—	32,010	430
California	—	—	25,271	—	142,020	—	281,600	74,100	1,364	—	450,255	74,100
Colorado	—	—	2,274	—	24,794	—	33,100	29,000	—	—	60,169	29,000
Connecticut	—	—	6,248	—	25,612	—	43,600	—	2	—	75,462	—
Delaware	—	—	433	—	5,230	—	—	—	55	—	5,719	—
Dist. of Columbia	—	—	1,740	—	7,850	—	12,500	—	—	—	22,090	—
Florida	—	—	14,536	—	301,298	—	141,800	—	182	—	457,815	—
Georgia	—	—	1,022	18,756	96,961	72,925	29,600	7,300	443	—	128,026	98,981
Hawaii	—	—	*	2,197	9,836	—	3,239	—	35	60	13,111	2,256
Illinois	—	—	1,788	15,180	76,773	21,857	115,100	28,800	34	—	193,696	65,838
Indiana	—	—	5,288	—	35,943	—	44,200	—	—	—	85,431	—
Kansas	—	—	1,069	214	17,467	—	18,525	238	116	—	37,177	452
Kentucky	—	—	1,807	2,199	18,343	3,100	21,000	—	—	—	41,150	5,299
Louisiana	—	—	2,142	1,600	55,135	5,120	32,600	21,700	—	—	89,877	28,420
Maryland	—	8,692	250	3,483	29,787	—	49,800	—	17	—	79,854	12,175
Massachusetts	—	—	545	5,270	83,262	—	42,429	—	74	—	126,311	5,270
Minnesota	—	11,630	395	7,651	54,601	—	45,600	—	601	—	101,197	19,281
Missouri	—	—	1,913	2,066	25,302	—	29,100	4,700	—	—	56,314	6,766
Nebraska	—	—	190	593	13,335	—	10,500	1,300	33	1,402	24,057	3,295
Nevada	—	—	23	1,923	11,029	—	26,100	4,400	—	—	37,153	6,323
New Jersey	—	—	1,918	8,927	58,895	—	67,903	—	1,253	1,794	129,970	10,721
New Mexico	—	—	510	1,186	7,808	—	13,609	53	25	—	21,953	1,239
New York	—	—	32,755	—	147,063	29,240	134,155	91,482	973	—	314,947	120,722
North Dakota	—	—	258	1,600	6,582	—	5,700	—	—	—	12,541	1,600
Oklahoma	—	—	1,261	230	36,302	—	3,152	3,100	15	—	40,730	3,330
Rhode Island	—	—	133	1,144	6,970	—	13,900	—	10	—	21,014	1,144
South Carolina	—	—	2,612	—	88,666	—	22,066	—	349	—	113,693	—
South Dakota	—	—	194	1,100	8,406	—	7,100	550	—	—	15,700	1,650
Tennessee	—	—	1,250	8,566	39,174	—	43,138	8,900	34	48,393	83,597	65,859
Texas	—	—	11,184	2,554	121,203	—	235,844	31,300	1,220	554	369,452	34,408
Wisconsin	—	—	87	5,164	41,557	—	47,000	—	3	—	88,647	5,164
License States	**—**	**20,322**	**123,715**	**93,487**	**1,649,861**	**132,243**	**1,612,266**	**313,082**	**6,849**	**52,202**	**3,392,692**	**611,337**

TABLE 16 (cont'd)

State and Local Collections[a] by Revenue Source and State, 1981

($1,000's)

Control States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER REVENUES[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	5,605	—	2,299	1,073	95,055	—	20,500	—	343	127	123,802	1,200
Idaho	8,064	—	948	900	9,437	—	6,200	—	663	—	25,312	900
Iowa	39,458	—	5,382	—	10,129	—	17,630	—	7,331	—	79,929	—
Maine	22,107	—	1,401	—	7,000	—	9,800	—	92	—	40,399	—
Michigan	65,307	—	11,074	—	97,475	—	78,900	—	357	—	253,112	—
Mississippi	14,287	—	2,671	—	33,396	—	20,723	—	20	100	72,095	100
Montana	6,410	—	1,456	315	14,683	—	—	—	9	—	22,558	315
New Hampshire	30,003	—	1,079	—	4,897	—	—	—	16	—	35,995	—
North Carolina	23,348	—	1,296	687	124,993	—	19,800	6,600	2,108	—	171,545	7,287
Ohio	107,481	—	15,167	—	92,976	—	85,000	9,100	385	—	301,009	9,100
Oregon	63,216	—	1,519	—	10,438	—	—	—	249	—	75,422	—
Pennsylvania	71,154	—	8,665	—	131,063	—	90,910	—	6,519	—	308,310	—
Utah	17,525	—	141	150	2,227	—	12,080	1,781	2	—	31,975	1,931
Vermont	1,044	—	448	178	13,494	—	4,295	—	19	—	19,300	178
Virginia	39,391	—	1,768	1,300	80,432	—	14,800	4,900	2,127	—	138,519	6,200
Washington	37,553	—	3,719	—	58,754	—	76,871	8,087	1,441	—	178,309	8,087
West Virginia	21,799	—	2,184	—	6,554	—	6,962	6,800	1,265	—	38,763	6,800
Wyoming	5,045	—	8	511	1,680	—	3,760	910	14	—	10,507	1,421
Control States	**579,796**	**—**	**61,225**	**5,114**	**794,683**	**—**	**468,230**	**38,178**	**22,927**	**227**	**1,926,861**	**43,519**
GRAND TOTAL	**579,796**	**20,322**	**184,940**	**98,601**	**2,444,545**	**132,243**	**2,080,496**	**351,260**	**29,776**	**52,429**	**5,319,553**	**654,856**

NOTE: Because of rounding, items may not add to totals.

[a] Level of government is defined by legal authority to change taxes rather than by tax collecting or receiving agency.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

[c] Includes other taxes, miscellaneous income.

*Less than $500.

TABLE 17

Combined State and Local Collections by Revenue Source, 1981

($1,000's)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	5,605	3,372	95,055	20,500	470	125,002
Alaska	—	1,494	8,482	—	—	9,976
Arizona	—	3,707	22,918	34,588	—	61,214
Arkansas	—	1,298	21,255	9,878	9	32,440
California	—	25,271	142,020	335,700	1,364	524,355
Colorado	—	2,274	24,794	62,100	—	89,169
Connecticut	—	6,248	25,612	43,600	2	75,462
Delaware	—	433	5,230	—	55	5,719
District of Columbia	—	1,740	7,850	12,500	—	22,090
Florida	—	14,536	301,298	141,800	182	457,815
Georgia	—	19,778	169,886	36,900	443	227,007
Hawaii	—	2,197	9,836	3,239	95	15,367
Idaho	8,064	1,848	9,437	6,200	663	26,212
Illinois	—	16,969	98,630	143,900	34	259,533
Indiana	—	5,288	35,943	44,200	—	85,431
Iowa	39,458	5,382	10,129	17,630	7,331	79,929
Kansas	—	1,283	17,467	18,763	116	37,629
Kentucky	—	4,006	21,443	21,000	—	46,449
Louisiana	—	3,742	60,255	54,300	—	118,298
Maine	22,107	1,401	7,000	9,800	92	40,399
Maryland	8,692	3,733	29,787	49,800	17	92,029
Massachusetts	—	5,815	83,262	42,429	74	131,580
Michigan	65,307	11,074	97,475	78,900	357	253,112
Minnesota	11,630	8,046	54,601	45,600	601	120,477
Mississippi	15,287	2,671	33,396	20,723	119	72,195
Missouri	—	3,979	25,302	33,800	—	63,080
Montana	6,410	1,771	14,683	—	9	22,873
Nebraska	—	782	13,335	11,800	1,435	27,352
Nevada	—	1,946	11,029	30,500	—	43,476
New Hampshire	30,003	1,079	4,897	—	16	35,995
New Jersey	—	10,845	58,895	67,903	3,047	140,691
New Mexico	—	1,696	7,808	13,662	25	23,192
New York	—	32,755	176,304	225,636	973	435,669
North Carolina	23,348	1,983	124,993	26,400	2,108	178,832
North Dakota	—	1,858	6,582	5,700	—	14,141
Ohio	107,481	15,167	92.976	94,100	385	310,109
Oklahoma	—	1,491	36,302	6,252	15	44,060
Oregon	63,216	1,519	10,438	—	249	75,422
Pennsylvania	71,154	8,665	131,063	90,910	6,519	308,310
Rhode Island	—	1,277	6,970	13,900	10	22,158
South Carolina	—	2,612	88,666	22,066	349	113,693
South Dakota	—	1,294	8,406	7,650	—	17,350
Tennessee	—	9,816	39,174	52,038	48,427	149,456
Texas	—	13,738	121,203	267,144	1,774	403,860
Utah	17,525	291	2,227	13,862	2	33,907
Vermont	1,044	626	13,494	4,295	19	19,478
Virginia	39,391	3,068	80,432	19,700	2,127	144,719
Washington	37,553	3,719	58,754	84,957	1,411	186,395
West Virginia	21,799	2,184	6,554	13,762	1,265	45,563
Wisconsin	—	5,251	41,557	47,000	3	93,811
Wyoming	5,045	519	1,680	4,670	14	11,927
License States	**20,322**	**217,198**	**1,782,104**	**1,925,348**	**59,050**	**4,004,028**
Control States	**579,796**	**66,344**	**794,868**	**506,409**	**23,155**	**1,970,380**
GRAND TOTAL	**600,118**	**283,542**	**2,576,788**	**2,431,757**	**82,205**	**5,974,409**

NOTE: Because of rounding, items may not add to totals.

[a] The residual of state and local gross sales after deducting cost of goods sold, operating costs, and excise and ad valorem taxes from gross receipts. May not include administrative costs.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

TABLE 18

Revenue per Wine/Liquid Gallon From Combined Federal, State, and Local Alcohol Beverage Collections by Beverage Type, 1981

	DISTILLED SPIRITS		WINE		BEER	
State	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local	State/Local	Federal/ State/Local
Alabama	$12.28	$20.92	$2.54	$3.08	$0.68	$0.96
Alaska	4.17	12.81	0.68	1.22	0.29	0.57
Arizona	4.51	13.15	1.05	1.59	0.32	0.60
Arkansas	5.32	13.96	1.11	1.65	0.35	0.63
California	4.39	13.03	0.76	1.30	0.31	0.59
Colorado	5.56	14.20	1.28	1.82	0.46	0.74
Connecticut	5.47	14.11	1.17	1.71	0.42	0.70
Delaware	2.55	11.19	0.40	0.94	0.07	0.35
District of Columbia	3.50	12.14	0.79	1.33	0.30	0.58
Florida	7.09	15.73	2.46	3.00	0.72	1.00
Georgia	8.37	17.01	3.03	3.57	1.01	1.29
Hawaii	2.42	11.06	0.74	1.28	0.28	0.56
Idaho	8.46	17.10	2.91	3.45	0.37	0.65
Illinois	5.08	13.72	1.12	1.66	0.37	0.65
Indiana	5.08	13.72	1.05	1.59	0.31	0.59
Iowa	12.63	21.27	3.82	4.36	0.31	0.59
Kansas	4.82	13.46	1.08	1.62	0.39	0.67
Kentucky	4.70	13.34	1.05	1.59	0.27	0.55
Louisiana	5.16	13.80	0.96	1.50	0.65	0.93
Maine	10.66	19.30	1.26	1.80	0.51	0.79
Maryland	3.97	12.61	1.12	1.66	0.36	0.64
Massachusetts	5.29	13.93	0.95	1.49	0.25	0.53
Michigan	7.46	16.10	1.93	2.47	0.43	0.71
Minnesota	7.50	16.14	1.36	1.90	0.41	0.69
Mississippi	9.16	17.80	2.76	3.30	0.63	0.91
Missouri	3.98	12.62	0.79	1.33	0.25	0.53
Montana	8.79	17.43	3.32	3.86	0.15	0.43
Nebraska	4.25	12.89	1.14	1.68	0.32	0.60
Nevada	5.32	13.96	1.34	1.88	0.45	0.73
New Hampshire	5.59	14.23	1.74	2.28	0.17	0.45
New Jersey	4.73	13.37	0.87	1.41	0.25	0.53
New Mexico	3.80	12.44	1.06	1.60	0.32	0.60
New York	6.48	15.12	0.82	1.36	0.35	0.63
North Carolina	8.59	17.23	1.79	2.33	0.70	0.98
North Dakota	4.60	13.24	1.18	1.72	0.38	0.66
Ohio	12.27	20.91	1.21	1.75	0.47	0.75
Oklahoma	4.18	12.82	0.99	1.53	0.32	0.60
Oregon	13.55	22.19	0.69	1.23	0.09	0.37
Pennsylvania	10.20	18.84	3.12	3.66	0.27	0.55
Rhode Island	4.95	13.59	1.20	1.74	0.36	0.64
South Carolina	7.71	16.35	1.49	2.03	0.87	1.15
South Dakota	6.02	14.66	1.40	1.94	0.52	0.80
Tennessee	9.19	17.83	2.65	3.19	0.88	1.16
Texas	7.71	16.35	1.93	2.47	0.38	0.66
Utah	13.70	22.34	4.17	4.71	0.36	0.64
Vermont	9.14	17.78	1.19	1.73	0.40	0.68
Virginia	7.35	15.99	2.89	3.43	0.41	0.69
Washington	15.54	24.18	1.66	2.20	0.30	0.58
West Virginia	9.77	18.41	2.96	3.50	0.47	0.75
Wisconsin	4.13	12.77	0.71	1.25	0.25	0.53
Wyoming	6.37	15.01	1.93	2.47	0.21	0.49
GRAND TOTAL	**$6.71**	**$15.35**	**$1.33**	**$1.87**	**$0.41**	**$0.69**

TABLE 19

Revenue per Capita From Combined State and Local Alcohol Beverage Collections, 1981

State	Population[a] (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,917	125,002	$31.91	11
Alaska	412	9,976	24.21	29
Arizona	2,794	61,214	21.91	36
Arkansas	2,296	32,440	14.13	48
California	24,196	524,355	21.67	37
Colorado	2,965	89,169	30.07	12
Connecticut	3,134	75,462	24.08	30
Delaware	598	5,719	9.56	51
District of Columbia	631	22,090	35.01	9
Florida	10,183	457,815	44.96	2
Georgia	5,574	227,007	40.73	4
Hawaii	981	15,367	15.66	45
Idaho	959	26,212	27.33	23
Illinois	11,462	259,533	22.64	34
Indiana	5,468	85,431	15.62	46
Iowa	2,899	79,929	27.57	19
Kansas	2,383	37,629	15.79	44
Kentucky	3,662	46,449	12.68	50
Louisiana	4,308	118,298	27.46	21
Maine	1,133	40,399	35.66	8
Maryland	4,263	92,029	21.59	38
Massachusetts	5,773	131,580	22.79	33
Michigan	9,204	253,112	27.50	20
Minnesota	4,094	120,477	29.43	14
Mississippi	2,531	72,195	28.52	17
Missouri	4,941	63,080	12.77	49
Montana	793	22,873	28.84	15
Nebraska	1,577	27,352	17.34	43
Nevada	845	43,476	51.45	1
New Hampshire	936	35,995	38.46	5
New Jersey	7,404	140,691	19.00	41
New Mexico	1,328	23,192	17.46	42
New York	17,602	435,669	24.75	27
North Carolina	5,953	178,832	30.04	13
North Dakota	658	14,141	21.49	39
Ohio	10,781	310,109	28.76	16
Oklahoma	3,100	44,060	14.21	47
Oregon	2,651	75,422	28.45	18
Pennsylvania	11,871	308,310	25.97	25
Rhode Island	953	22,158	23.25	32
South Carolina	3,167	113,693	35.90	7
South Dakota	686	17,350	25.29	26
Tennessee	4,612	149,456	32.41	10
Texas	14,766	403,860	27.35	22
Utah	1,518	33,907	22.34	35
Vermont	516	19,478	37.75	6
Virginia	5,430	144,719	26.65	24
Washington	4,217	186,395	44.20	3
West Virginia	1,952	45,563	23.34	31
Wisconsin	4,742	93,811	19.78	40
Wyoming	492	11,927	24.24	28
License States	**161,558**	**4,004,028**	**$24.78**	—
Control States	**67,753**	**1,970,380**	**$29.08**	—
GRAND TOTAL	**229,311**	**5,974,409**	**$26.05**	—

NOTE: Because of rounding, items may not add to totals.

[a] Estimated as of July 1, 1981, U.S. Bureau of Census.

TABLE 20

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1981

State	DISTILLED SPIRITS		WINE		BEER	
	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank
Alabama	1.39	43	1.12	40	17.45	50
Alaska	3.31	4	3.27	7	28.39	12
Arizona	2.02	22	2.55	16	31.34	7
Arkansas	1.30	48	0.74	49	18.40	49
California	2.33	13	4.50	3	25.75	19
Colorado	2.42	10	2.65	15	28.59	11
Connecticut	2.34	12	2.78	13	18.95	47
Delaware	2.74	5	2.01	20	26.86	16
District of Columbia	5.97	1	6.94	1	29.06	9
Florida	2.61	6	2.47	17	28.33	13
Georgia	1.99	25	1.23	37	20.14	42
Hawaii	2.21	18	2.68	14	30.21	8
Idaho	1.45	40	1.92	23	25.50	21
Illinois	2.13	20	2.17	19	25.16	22
Indiana	1.48	39	1.10	41	22.38	36
Iowa	1.33	47	0.83	45	24.93	24
Kansas	1.34	46	0.76	48	21.81	39
Kentucky	1.43	41	0.64	50	19.62	45
Louisiana	1.88	30	1.62	29	25.08	23
Maine	2.02	22	1.88	24	23.06	33
Maryland	2.57	7	2.18	18	24.84	25
Massachusetts	2.47	9	3.10	9	26.72	17
Michigan	1.90	29	1.77	26	23.24	32
Minnesota	2.27	15	1.67	27	24.49	28
Mississippi	1.55	38	0.63	51	20.06	43
Missouri	1.39	43	1.32	34	24.80	26
Montana	1.99	25	1.98	21	32.83	4
Nebraska	1.69	33	1.24	36	27.65	14
Nevada	5.28	2	4.98	2	37.14	1
New Hampshire	4.72	3	3.68	4	33.44	3
New Jersey	2.26	16	3.17	8	22.24	37
New Mexico	1.61	35	1.87	25	28.80	10
New York	2.23	17	3.00	12	22.47	35
North Carolina	1.66	34	1.28	35	19.37	46
North Dakota	2.14	19	1.08	42	27.01	15
Ohio	1.30	48	1.34	33	23.63	31
Oklahoma	1.59	37	0.95	43	20.77	41
Oregon	1.78	31	3.09	10	24.23	30
Pennsylvania	1.42	42	1.43	31	25.61	20
Rhode Island	2.07	21	3.33	5	24.69	27
South Carolina	1.99	25	1.16	38	21.60	40
South Dakota	1.98	28	1.15	39	22.69	34
Tennessee	1.38	45	0.79	46	20.05	44
Texas	1.60	36	1.45	30	31.86	6
Utah	0.99	51	0.78	47	15.64	51
Vermont	2.57	7	3.06	11	26.20	18
Virginia	1.74	32	1.66	28	21.94	38
Washington	2.02	22	3.32	6	24.39	29
West Virginia	1.25	50	0.84	44	18.43	48
Wisconsin	2.37	11	1.94	22	34.29	2
Wyoming	2.33	13	1.41	32	31.97	5
License States	**2.10**	—	**2.41**	—	**25.30**	—
Control States	**1.63**	—	**1.61**	—	**23.06**	—
GRAND TOTAL	**1.96**	—	**2.17**	—	**24.64**	—

NOTE: In all instances, gallons per capita figures are computed from consumption figures for calendar 1981 and from residential population figures, estimated as of July 1, 1981, U.S. Bureau of Census.

TABLE 21

State Alcohol Beverage and Distilled Spirits Tax Revenues as Percentages of Total State Tax Revenues, 1981[a]

	PERCENTAGE OF TOTAL REVENUES FROM	
License States	**Alcohol Beverages**	**Distilled Spirits**
Alaska	0.4	0.2
Arizona	3.0	1.3
Arkansas	2.7	1.3
California	2.2	1.1
Colorado	4.2	2.0
Connecticut	3.6	1.9
Delaware	1.0	0.8
District of Columbia	2.0	1.2
Florida	8.6	3.6
Georgia	4.2	1.7
Hawaii	1.2	0.4
Illinois	2.6	1.3
Indiana	3.0	1.5
Kansas	2.7	1.1
Kentucky	1.8	0.9
Louisiana	3.2	1.2
Maryland	2.7	1.3
Massachusetts	2.9	1.7
Minnesota	3.0	1.8
Missouri	2.6	1.2
Nebraska	3.0	1.3
Nevada	7.2	4.0
New Jersey	2.6	1.5
New Mexico	1.9	0.7
New York	2.3	1.5
North Dakota	2.8	1.3
Oklahoma	1.8	0.8
Rhode Island	3.5	1.5
South Carolina	6.2	2.7
South Dakota	5.3	2.5
Tennessee	4.3	2.5
Texas	4.5	2.1
Wisconsin	2.4	1.2
License States	**3.1**	**1.5**

	PERCENTAGE OF TOTAL REVENUES FROM	
Control States	**Alcohol Beverages**	**Distilled Spirits**
Alabama	5.8	3.1
Idaho	4.7	2.1
Iowa	4.4	2.6
Maine	6.0	3.6
Michigan	4.1	2.1
Mississippi	5.2	2.6
Montana	4.9	3.0
New Hampshire	13.4	9.2
North Carolina	5.0	2.5
Ohio	5.7	3.2
Oregon	4.7	4.0
Pennsylvania	4.1	2.3
Utah	3.8	2.4
Vermont	6.6	4.1
Virginia	4.6	2.3
Washington	5.7	4.1
West Virginia	3.1	1.7
Wyoming	2.2	1.4
Control States	**4.8**	**2.7**
ALL STATES	**3.5**	**1.8**

---

[a] Excluding local revenues.

FIGURE 8

Combined State and Local Revenues From Alcohol Beverages by State, 1981

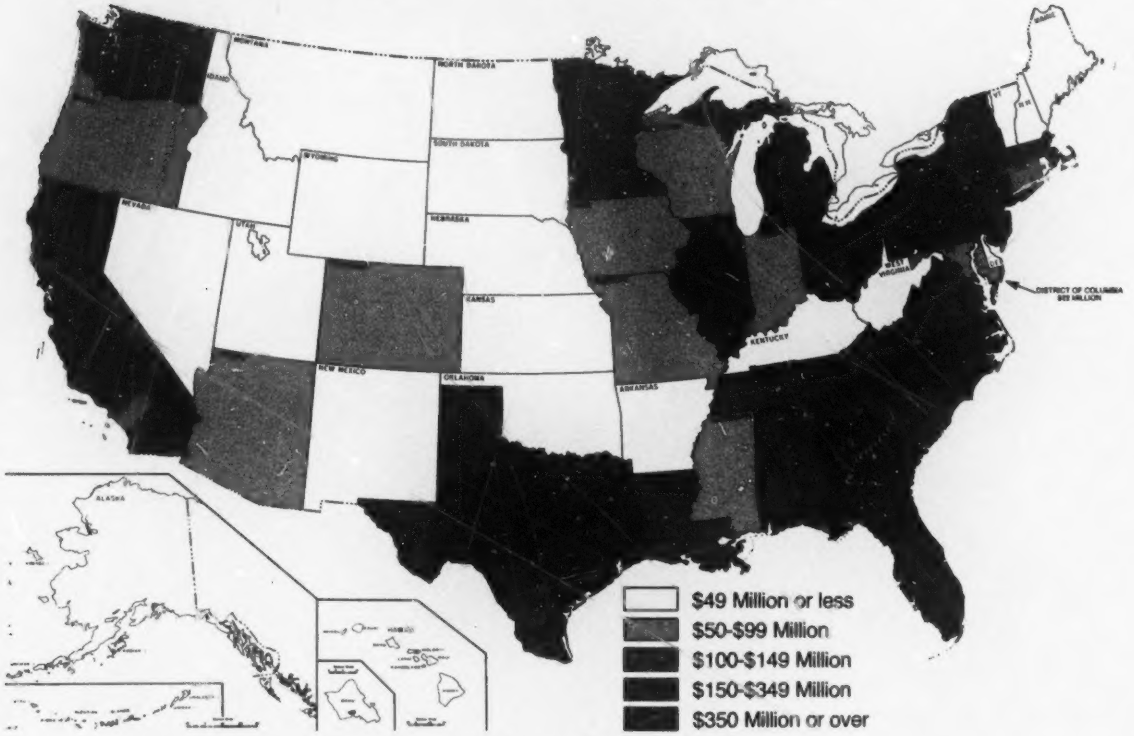

MONTANA
IDAHO
NORTH DAKOTA
SOUTH DAKOTA
WYOMING
NEVADA
UTAH
NEBRASKA
KANSAS
NEW MEXICO
OKLAHOMA
ARKANSAS
KENTUCKY
WEST VIRGINIA
MAINE
VT
NH
DEL
DISTRICT OF COLUMBIA
ALASKA
HAWAII
$49 Million or less
$50-$99 Million
$100-$149 Million
$150-$349 Million
$350 Million or over

FIGURE 9

Per Capita Dollar Revenue From Combined State And Local Alcohol Beverages by State, 1981

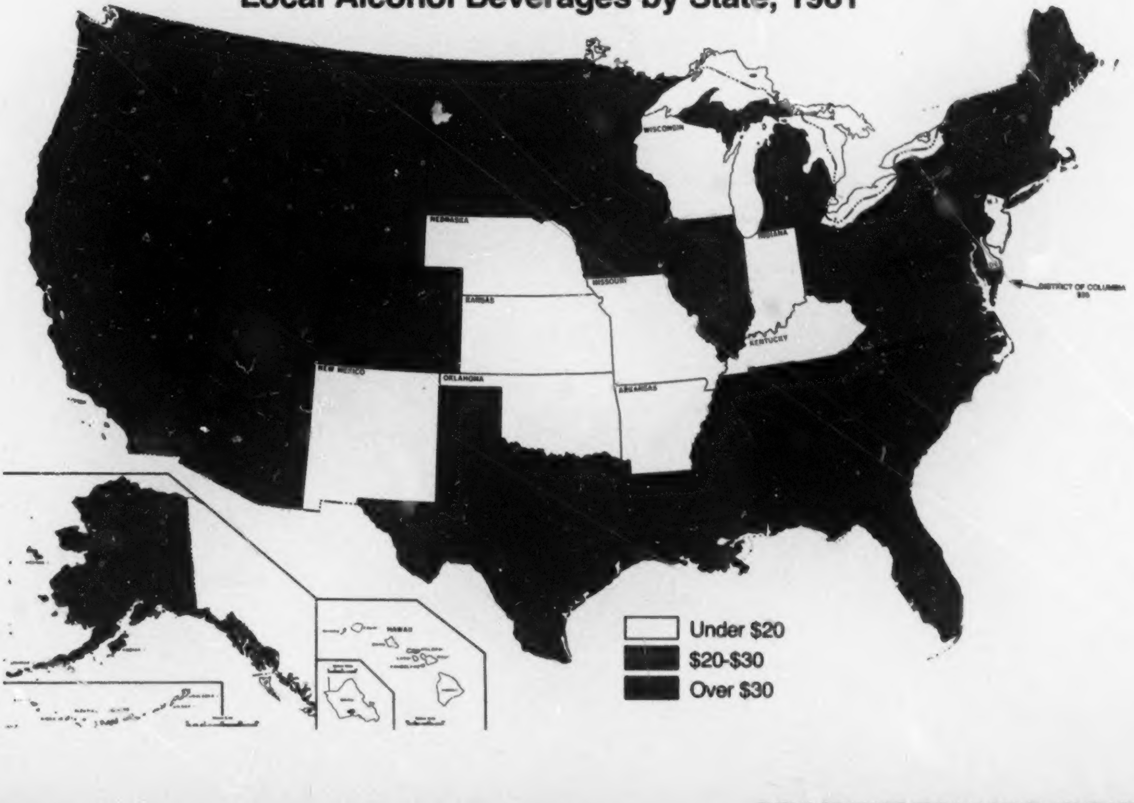

WISCONSIN
NEBRASKA
KANSAS
MISSOURI
INDIANA
KENTUCKY
NEW MEXICO
OKLAHOMA
ARKANSAS
DISTRICT OF COLUMBIA
HAWAII
Under $20
$20-$30
Over $30

FIGURE 10

Combined State and Local Tax Revenue From Distilled Spirits by State, 1981

($ Per Wine/Liquid Gallon)

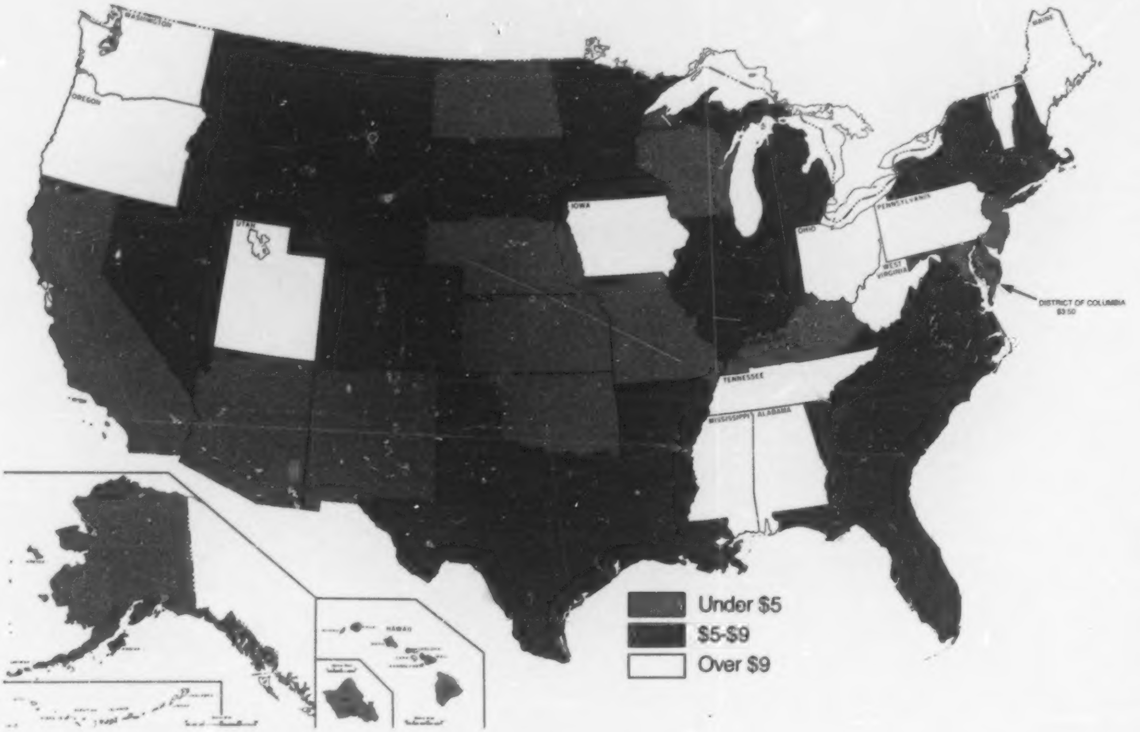

WASHINGTON
OREGON
UTAH
IOWA
OHIO
PENNSYLVANIA
WEST VIRGINIA
TENNESSEE
MISSISSIPPI
ALABAMA
MAINE
HAWAII
DISTRICT OF COLUMBIA
$3.50
▨ Under $5
■ $5-$9
☐ Over $9

FIGURE 11

Combined State and Local Tax Revenue From Wine by State, 1981

($ Per Wine/Liquid Gallon)

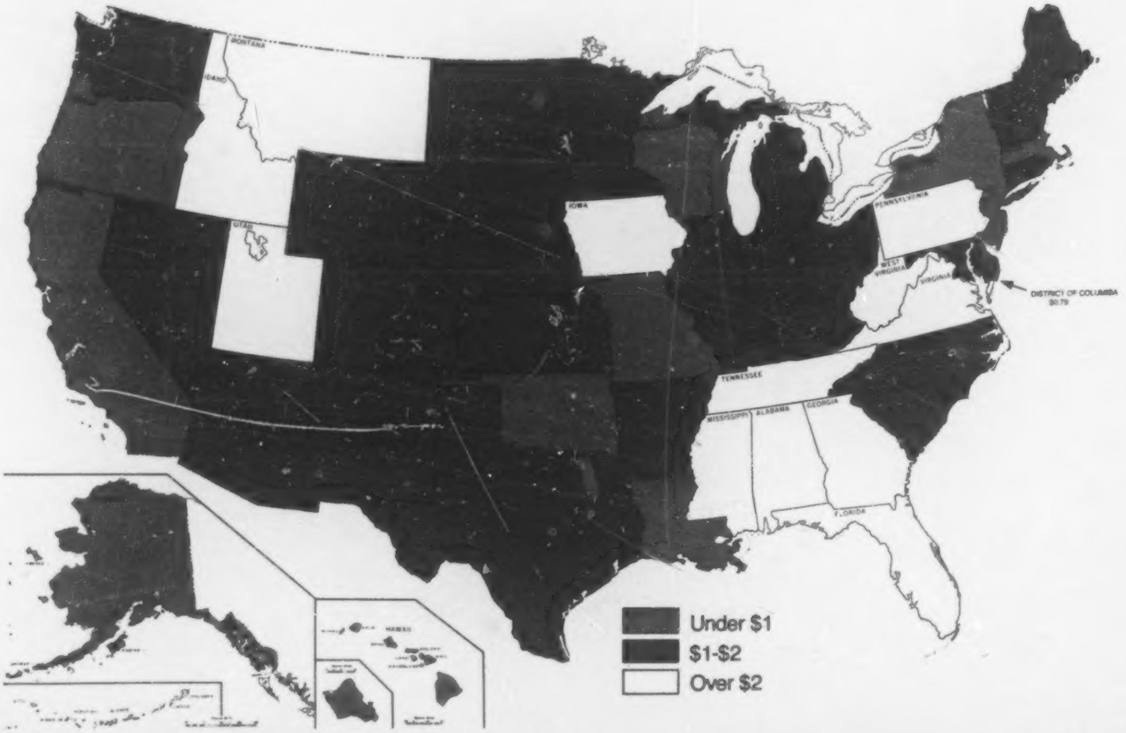
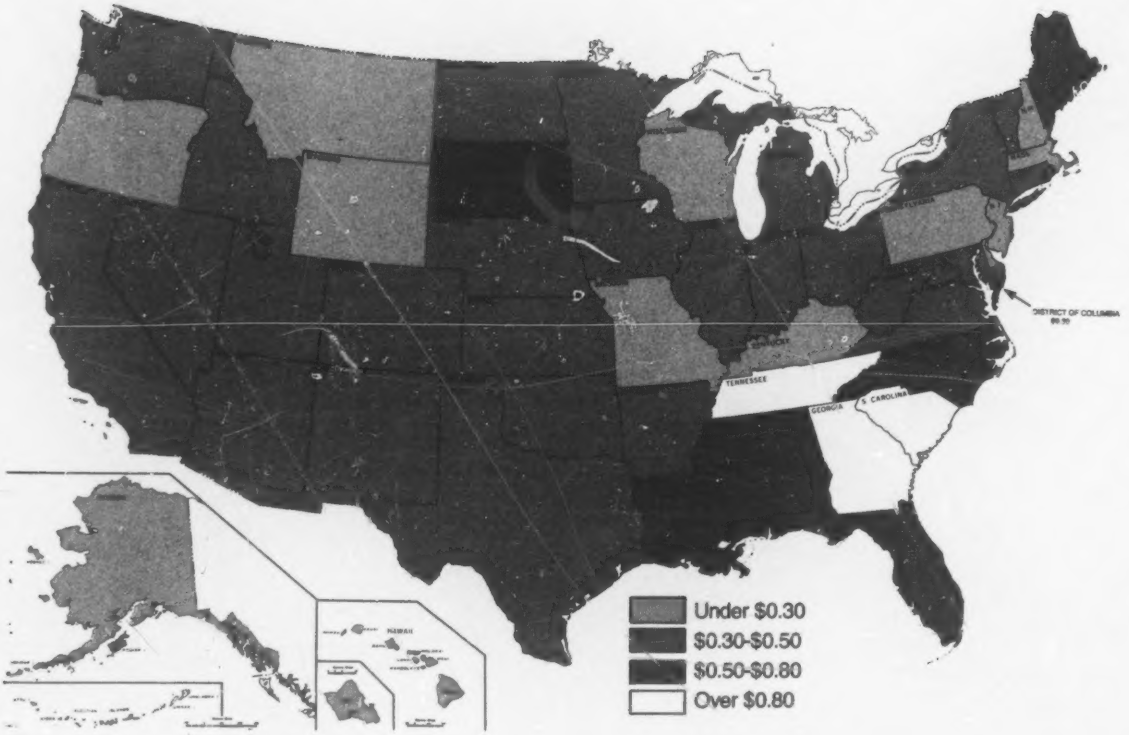

MONTANA
IDAHO
UTAH
IOWA
PENNSYLVANIA
WEST VIRGINIA
VIRGINIA
TENNESSEE
MISSISSIPPI
ALABAMA
GEORGIA
FLORIDA
HAWAII
DISTRICT OF COLUMBIA
$0.79
▨ Under $1
■ $1-$2
☐ Over $2

FIGURE 12

Combined State and Local Tax Revenue From Beer by State, 1981

($ Per Wine/Liquid Gallon)



DISTRICT OF COLUMBIA
KENTUCKY
TENNESSEE
GEORGIA
S. CAROLINA
HAWAII
▨ Under $0.30
▨ $0.30-$0.50
■ $0.50-$0.80
☐ Over $0.80

PART IV

TAX AND REVENUE DETAILS BY STATE

Each state has its own regime for regulating and taxing beverage alcohol. The situation in each state is summarized in this section. Tax rates, revenues, methods of collection, and allocations for different purposes are outlined.

State and local revenues from distilled spirits averaged $6.71 per liquid or wine gallon in all states in 1981 or $1.33 for a typical 750 ml bottle (80 proof) (excise taxes, license fees, sales taxes, and store profits in control states). Revenues ranged from $2.42 in Hawaii to $15.54 per gallon in Washington State. State and local revenues for wine averaged $1.33 per gallon and ranged from 40¢ in Delaware to $4.17 per gallon in Utah. Beer revenues were 41¢ per gallon varying from 9¢ in Oregon to $1.01 in Georgia.

State excise taxes on spirits in license states averaged $2.89 per wine gallon in July 1983 with a high of $4.75 in Florida and a low of $1.50 in Maryland and the District of Columbia.

WIDE VARIATIONS IN STATE TAX RATES

Collections varied greatly in the different states, reflecting varied attitudes toward alcohol beverages and different political situations. The highest state and local taxes on distilled spirits were in Washington State at $15.54 per liquid gallon in 1981 with Utah at $13.07 per gallon and Oregon at $13.55. The U.S. average for state and local taxes was $6.71. In some states, taxes were relatively small; but in some, taxes were relatively high so that the average is not representative.

After the federal excise tax of $10.50 per proof gallon and other federal taxes are added to state and local taxes, a total of $2.94 is added to the retail cost of a typical bottle of 80 proof spirits (750 ml in 1982). Such taxes were 78.6 percent of the production and marketing costs for a typical bottle sold in off-premise outlets.

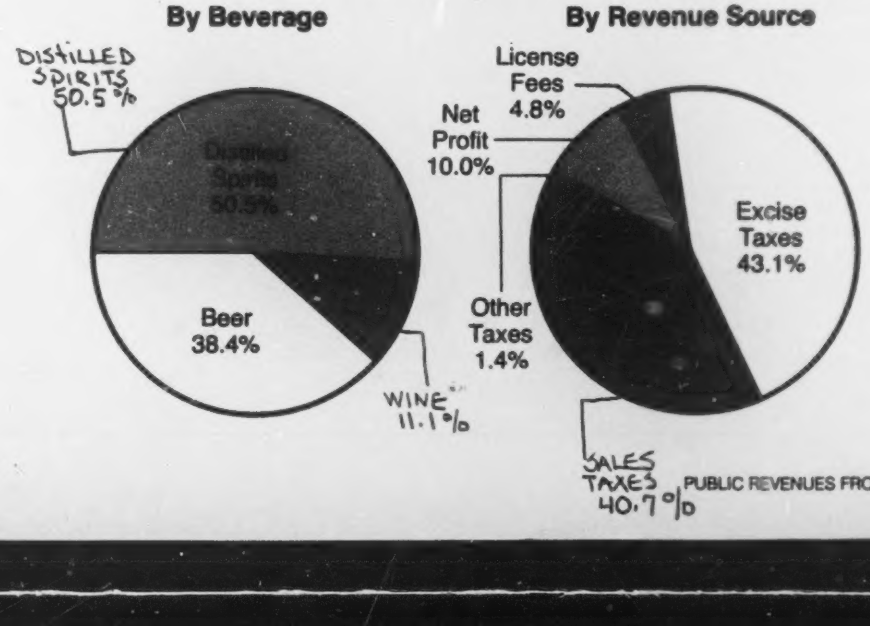
Wine and beer taxes at the federal, state, and local levels also increased the cost to consumers for these beverages, as detailed for each state in the following pages.

The share that spirits, wine, and beer revenues contributed to total alcohol beverage revenues of state and local governments in 1981 is shown in Figure 13. Distilled spirits accounted for 50.5 percent of total revenues; wine, 11.1 percent; and beer, 38.4 percent. Excise taxes and profits in control states contributed the largest share followed by sales taxes.

The standard liquid or wine gallon is the volume of measurement used for the state and local statistics in this section unless otherwise indicated.

FIGURE 13

Combined State and Local Collections, 1981



By Beverage

By Revenue Source

ALABAMA

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores and licensed retailers who must initially purchase at wholesale from ABC stores. Licensed retailers may sell wine under 14% and beer.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts on alcohol beverages when sold at retail by the state, for education. Additional 2% tax on state store sales (effective May 1, 1982) earmarked for local governments.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the state, provided that no county may set a fee in excess of the state fee.

Allocation of Revenues
STATE STORE PROFITS, LIQUOR AND FORTIFIED WINE, 30% TABLE WINE TAX: First $2,000,000, 50% to State General Fund, 19% to Department of Pensions & Security, 10% to general funds of the 67 counties; 1% to Public Health Fund of the 67 counties; 20% to municipalities where state stores located, in proportion that net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns according to population; excess over $2,200,000, on population basis, 10% to all counties; 16⅔% to all incorporated cities and towns; 3⅓% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Department of Pensions & Security; 60% to State General Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to Old Age Assistance and Mental Health Fund. Effective 10/1/69 a 5% tax on spirits and wine sold by state stores, to State General Fund. Effective 1/1/80, a 3% tax is divided equally between Department of Pensions and Security and Mental Health Fund. Effective 8/1/80, a 10% tax to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine, and beer for on-premise consumption to State General Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State General Fund. STATE TAX ON BEER: 40% to Special Education Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% to State General Fund. COUNTY LICENSE FEES: To counties levying them. MUNICIPAL LICENSE FEES: Collected and retained locally.

Alabama Alcoholic Beverage Control Board

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**5,605**	**8,139[r]**	**−31.1**
Gross Sales[a]		178,921	177,278[r]	0.9
Discounts		2,337	1,688	38.5
Taxes		59,193	51,920	14.1
Net sales		117,391	123,669[r]	−5.1
Cost of Goods		93,269	98,880	−5.7
Gross Profit		24,121	24,789[r]	−2.7
Cost of Operation		18,516	16,650[r]	11.2
License Fees[b]		**2,299**	**421[r]**	**446.3**
Excise Taxes		**95,055**	**87,585[r]**	**8.5**
Beer	$.05/12 oz.	33,726	36,170	−6.8
Wine[c]	35%	6,129	3,889	57.6
Distilled Spirits and Wine	48%	55,200	47,525	16.1
Sales Taxes	4%	**20,500**	**18,700[r]**	9.6
Other Taxes		**343**	**654[r]**	**−47.6**
Penalties and fines		71	20	247.6
Miscellaneous Income		272	634	−57.1
State Total		**123,802**	**115,498[r]**	**7.1**
Local Taxes		**1,200**	**599**	**100.4**
County License Fees		1,073	473	126.9
Municipal Lic. Fees & Taxes		NA	NA	—
County Beer Distillers Privilege Tax		127	126	0.8
State and Local Total		**125,002**	**116,098[r]**	**7.7**

NOTE: Because of rounding, detail may not add to total.

[a] Includes 48% tax in the ABC Board marked-up price and sales tax on state store sales.

[b] New Alcohol & Beverage Licensing Code effective Oct. 1, 1980, has increased license fees substantially.

[c] Levied on wholesale price of bulk or bottled wines not sold through the ABC.

[r] Revised.

NA—Not available.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		1,494	1,029	45.2
Excise Taxes		8,482	7,601	11.6
Distilled Spirits	$4.00/gal.	5,025	4,517	11.3
Wine	$0.60/gal.	725	624	16.2
Beer	$0.25/gal.	2,731	2,460	11.0
Sales Taxes		0	0	—
Other Taxes		0	0	—
State Total		9,976	8,630	15.6
Local Taxes		0	0	—
State and Local Total		9,976	8,630	15.6

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: State and City participation.

Allocation of Revenues
LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities, are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 5% of gross proceeds of the sales of tangible personal property, including alcohol beverages (effective 6/1/83).

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license the manufacture, sale, possession, and disposal, but not wholesaling of alcohol beverages by state licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund, except 3½¢ per gallon of spirits and wine over 24% to State School Aid. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

Arizona Department of Liquor Licenses and Control
and
Arizona Department of Revenue Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		**2,252**	**2,035[r]**	**10.7**
Excise Tax		**22,918**	**22,226**	**3.1**
Spirits	$2.50/gal.	13,280	13,206	0.6
Wine 24% or less	$0.42/gal.	2,829[b]	2,621[b]	8.0
Wine over 24%	$2.50/gal.			
Beer	$0.08/gal.	6,802	6,399	6.3
Malt Extracts	$0.15/lb.	6	1	475.3
Sales Taxes[c]	4%	**28,428**	**27,570**	**3.1**
Other Taxes		**0**	**0**	**—**
State Total		**53,598**	**51,831[r]**	**3.4**
Local Taxes		**7,615**	**7,311**	**4.2**
License Fees				
Phoenix		921	913	0.9
Tucson		534	424	26.0
Local Sales Tax[c]	1%, 2%	6,160	5,974	3.1
State and Local Total		**61,214**	**59,142[r]**	**3.5**

NOTE: Because of rounding, detail may not add to total.
[a] Fiscal year ending June 30.
[b] Breakdown not available; figure represents all wine.
[c] Estimated.
[r] Revised.

Arkansas Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980[r] ($1,000)	Percentage Change
License Fees		868	815	6.5
Excise Taxes		21,255	20,728	2.5
Spirits	$2.50/gal.	7,455	7,440	0.2
Wine	$0.75/gal.	914	869	5.2
Beer 3.2%-5%	$7.50/bbl.	0	0	—
Beer 3.2% or less	$5.00/bbl.	9,584	9,329	2.7
Malt Liquor	$0.20/gal.			
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$0.05/gal.	24	27	−12.1
Wine and Spirits Excise	3%	2,715	2,563	5.9
Wine Enforcement	$0.05/case	25	22	12.7
Spirits Enforcement	$0.20/case	219	167	30.7
Beer Enforcement	$0.25/bbl.	319	311	2.7
Sales Taxes[a]		9,878	9,076	8.8
General Retail[b]	3%	7,500	6,900	8.7
Mixed Drink Tax	10%	2,378	2,176	9.3
Other Taxes				
ABC Fines and Transcripts		9	0	—
State Total		32,010	30,619	4.5
Local Taxes				
Local License Fees[c]		430	423	1.7
State and Local Total		32,440	31,042	4.5

NOTE: Because of rounding, detail may not add to total.

[a] Gross receipts tax; estimated.

[b] Includes all beer over 3.2%.

[c] Fiscal year; estimated.

[r] Revised.

Method of Control

PERMIT (LICENSE): State, county, and municipal participation.

General Sales Tax

3% of proceeds from retail sales, including alcohol beverages.

Local Collections

COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers, and retailers previously licensed by the state; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of state permits, the fees not to exceed one-half the corresponding state fees. Local fees retained locally.

Allocation of Revenues

STATE EXCISE TAXES, SPECIAL TAXES, AND LICENSE FEES: To State General Revenue Fund. One-half of rejected new permit application fees to Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws.

CALIFORNIA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4¾% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state, which goes to cities and counties.

Allocation of Revenues
LICENSE FEES, EXCISE AND SALES TAXES: To State General Fund.

California Department of Alcohol Beverage Control
and
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		**25,271**	**26,074**[r]	**−3.1**
Excise Taxes		**142,020**	**141,895**	**0.1**
Spirits 100° or less	$2.00/gal.	113,675[b]	114,594[b]	−0.8
Spirits over 100°	$4.00/gal.			
Wine 14% or less	$0.01/gal.	916	888	3.1
Wine over 14%	$0.02/gal.	166	171	−2.9
Champagne and Sparkling Wine	$0.30/gal.	2,426	2,131	13.8
Beer	$1.24/bbl.	24,837	24,111	3.0
Sales Taxes[c]	4¾%	**281,600**	**265,380**	**6.1**
Other Taxes				
Miscellaneous Income		**1,364**	**1,259**[r]	**8.4**
State Total		**450,255**	**434,608**[r]	**3.6**
Local Taxes				
Local Sales Tax[c]	1%, 1¼%	**74,100**	**69,800**	**6.2**
State and Local Total		**524,355**	**504,408**	**4.0**

NOTE: Because of rounding, detail may not add to total.

[a] Fiscal year.

[b] Breakdown not available; figures represent all spirits.

[c] Estimated; cities 1%, counties 1¼%. Retailers are able to credit their city tax against the county tax, if the city has also made a contract with them for collection of the tax.

[r] Revised.

COLORADO

Colorado Department of Revenue

Revenue Source	Tax Rate	Calendar Year 1981 ($1,000)	Calendar Year 1980 ($1,000)	Percentage Change
License Fees		2,274	2,162	5.2
Excise Taxes		24,794	24,137	2.7
Spirits	$2.16/gal.-$0.6026/ℓ[a]	15,901	15,740	1.0
Wine over 14%	$0.36/gal.-$0.0733/ℓ[a]	[b]	273	—
Wine 14% or less	$0.24/gal.-$0.0733/ℓ[a]	2,116	1,800	2.1
Beer	$0.08/gal.	6,777	6,325	7.2
Native Wine 14% or less	$0.02/gal.	—	—	—
Native Wine over 14%	$0.04/gal.	—	—	—
Sales Taxes[c]	3%	33,100	27,531	20.2
Other Taxes		0	0	—
State Total		60,169	53,830	11.8
Local Taxes				
Local Sales Tax[d]		29,000	24,100	20.3
State and Local Total		89,169	77,930	14.4

NOTE: Because of rounding, detail may not add to total.

[a] New tax rate effective July 1, 1981.

[b] Wine over 14% alcohol combined with wine 14% or less in 1981.

[c] General retail; estimated.

[d] Estimated.

Method of Control

LICENSE: State, county, and municipal participation.

Local Collections

CITIES, TOWNS, and COUNTIES are required to collect license fees from all classes of state-licensed retailers.

Allocation of Revenues

STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. In practice, all of the excise tax receipts "flow through" Old Age Pension Fund into General Fund as the funding requirements of Old Age Pension Fund are very small. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive state administration.

General Sales Tax
7.5% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: To State General Fund.
EXCISE TAXES: To State General Fund.

Connecticut Tax Department
and
Department of Liquor Control

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		6,248	6,151[r]	1.6
Excise Taxes		25,612	25,613	[b]
Spirits and Alcohol	$2.50/gal.	18,356	18,465	−0.6
Wine over 21%	$0.625/gal.	269	240	11.9
Wine 21% or less	$0.25/gal	2,067	1,999	3.4
Beer	$2.50/bbl.	4,920	4,908	0.2
Sales Taxes[c]	7.5%	43,600	41,500[r]	5.1
Other Taxes		2	5[r]	−56.7
State Total		75,462	73,269[r]	3.0
Local Taxes		0	0	—
State and Local Total		75,462	73,269[r]	3.0

NOTE: Because of rounding, detail may not add to total.

[a] Fiscal year ending June 30. Includes license-related income.

[b] Less than 0.05%.

[c] Estimated.

[r] Revised.

Delaware Alcoholic Beverage Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		433	416	4.2
Excise Taxes		5,230	4,728	10.6
Spirits over 25%	$2.25/gal.	3,672	3,238	13.4
Spirits 25% or less	$1.50/gal.	76	77	−1.6
Wine	$0.40/gal.	472	504	−6.4
Beer	$2.00/bbl.	1.032	929	11.1
Credits		−21	−20	1.8
Sales Taxes		0	0	—
Other Taxes		55	51	7.6
Service Charges		37	35	6.0
Fines/Court Costs		19	17	11.0
State Total		5,719	5,196	10.1
Local Taxes		0	0	—
State and Local Total		5,719	5,196	10.1

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: Exclusive state administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for statewide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To Treasury of United States for general District purposes.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**1,740**	**1,592**	**9.3**
Excise Taxes		**7,850**	**7,800**	**0.6**
Spirits	$1.50/gal.	5,733	5,770	−0.6
Wine 14% or less	$0.15/gal.	532	483	10.1
Wine over 14%	$0.33/gal.	167	190	−11.9
Champagne and Sparkling Wine	$0.45/gal.	134	117	14.8
Beer	$2.25/bbl.	1,284	1,240	3.5
Sales Taxes[a]	6%, 8%	**12,500**	**12,691**	**−1.5**
Other Taxes		**0**	**0**	**—**
District Total		**22,090**	**22,083**	[b]

NOTE: Because of rounding, detail may not add to total.
[a] Estimated 6% off-premise sale; 8% on-premise.
[b] Less than 0.05%.

Florida Department of Business Regulation Division of Alcoholic Beverage and Tobacco

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		14,536	14,082	3.2
Excise Taxes[a]		301,298	283,788	6.2
Spirits under 14% (Imp.)	$1.75/gal.	709	681	4.1
Spirits 14%-48% (Imp.)	$4.75/gal.	122,398	117,776	3.9
Spirits 14%-48% (Dom.)	$2.39/gal.	3,178	2,998	6.0
Spirits over 48% (Imp.)	$9.53/gal.	436	389	12.0
Spirits over 48% (Dom.)	$4.75/gal.	30	25	19.2
Wine under 14% (Imp.)	$1.75/gal.	36,366	32,667	11.3
Wine 14% & over (Imp.)	$2.43/gal.	2,865	2,925	−2.1
Champagne & Sparkling Wine (Imp.)	$3.50/gal.	4,809	4,296	11.9
Beer	$0.40/gal.	130,508	122,029	6.9
Sales Tax[b]	4%	141,800	129,400[r]	9.6
Other Taxes				
Miscellaneous Income		182	206	−11.7
State Total		457,815	427,475[r]	7.1
Local Taxes		0	0	—
State and Local Total		457,815	427,475[r]	7.1

NOTE: Because of rounding, detail may not add to total.

[a] "Dom." indicates Florida products and "Imp." products shipped into Florida.

[b] Estimated.

[r] Revised.

Method of Control

LICENSE: State and county participation.

General Sales Tax

OCCUPATIONAL RETAIL SALES TAX: 5% of gross receipts, including alcohol beverages; effective May 1, 1982.

Allocation of Revenues

STATE LICENSE FEES AND TAXES: To General Revenue Fund. License fees based on population per county are collected by the Department of Business Regulation, Division of Alcoholic Beverages and Tobacco. 24% of the license tax is returned to the county and 38% to the incorporated cities and towns. 38% to General Revenue Fund.

GEORGIA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3% of retail sales including alcohol beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive state license for whiskey, beer, or wine.

Allocation of Revenues
ALL STATE LIQUOR, BEER AND WINE REVENUES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: retained locally.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**1,022**	**972**	**5.1**
Excise Taxes		**96,961**	**96,072**	**0.9**
Spirits (Dom.)	$ 1.875/gal.	3,989	4,109	−2.9
Spirits (Imp.)	$ 3.75/gal.	33,544	36,007	−6.8
Alcohol (Dom.)	$ 2.625/gal.	24	18	36.6
Alcohol (Imp.)	$ 5.25/gal.	39	118	−67.4
Wine under 14% (Dom.)	$ 0.40/gal.	3	3	12.7
Wine under 14% (Imp.)	$ 1.50/gal.	8,087	7,565	6.9
Wine 14% and over (Dom.)	$ 1.00/gal.	67	80	−16.8
Wine 14% and over (Imp.)	$ 2.50/gal.	1,971	2,260	−12.8
Beer	$10.00/bbl. $ 0.045/12oz.	49,238	45,912	7.2
Sales Taxes[a]	3%	**29,600**	**29,500**	**0.3**
Other Taxes				
Miscellaneous Income		**443**	**396**	**11.8**
State Total		**128,026**	**126,940**	**0.9**
Local Taxes[a]		**98,981**	**85,821[r]**	**15.3**
License Fees		18,756	18,744	0.1
Excise Taxes		72,925	60,277	21.0
Sales Taxes	1%	7,300	6,800	7.4
State and Local Total		**227,007**	**212,761[r]**	**6.7**

NOTE: Because of rounding, detail may not add to total.

[a] Estimated.

[r] Revised.

Hawaii Department of Taxation

Revenue Source	Tax Rate	Calendar Year 1981 ($1,000)	 1980 ($1,000)	Percentage Change
License Fees		—[a]	—[a]	—
Excise Taxes[b]				
Wholesale Ad Valorem	20%	9,836	8,538	15.2
Sales Taxes[b,c]		3,239	2,809	15.3
Retail Tax	4%	2,993	2,596	15.3
Wholesale Tax	0.5%	216	213	15.5
Other Taxes				
Penalties and Interest		35	27	31.8
State Total		13,111	11,374	15.3
Local Taxes		2,256	2,764[r]	−18.4
Local License Fees[d]				
County of Maui		516	466[r]	10.8
County and City of Honolulu		1,076	1,712	−37.1
County of Hawaii		390	332	17.4
County of Kauai		215	192	12.2
Other Income		60	64	−6.4
State and Local Total		15,367	14,138[r]	8.7

NOTE: Because of rounding, detail may not add to total.

[a] Less than $500.

[b] Major part of revenues held in escrow pending a court decision because liquor law has been challenged by some dealers. Escrow revenues not included. Excise and sales tax revenues for 1980 and 1981 are very low as a result but are subject to future collection.

[c] Gross receipts; estimated.

[d] Fiscal year ending June 30.

[r] Revised.

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcohol beverages. WHOLESALERS' TAX (gross income): ½ of 1% gross receipts including alcohol beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocation of Revenues
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
In addition to the regular mark-up, there is added a 15% surtax distributed monthly to the following funds and agencies: General Fund, 10%; Alcohol Safety Action Program, 2%; Liquor Law Enforcement, 1%; and Alcoholism Treatment Fund, 2%.

STATE LICENSE FEES AND EXCISE TAXES: To State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7½% to incorporated and specially chartered cities of the state according to population; $400,000 to Alcoholism Treatment Fund; $1,000,000 to incorporated and specially chartered cities in proportion and manner provided above and according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

BEER EXCISE TAX. After deduction for penalty, interest, reports, and sales tax on reports (which is deposited to General Fund), 46⅔% to General Fund, 33⅓% to Building Fund, and 20% to Alcoholism Treatment Account. WINE EXCISE TAX (collected from licensed retailer): After deduction for penalty, interest, reports, and sales tax on reports (deposited to General Fund), 89.9% to General Fund and 11.1% to Alcoholism Treatment Account.

Idaho State Liquor Dispensary
and
Idaho State Tax Commission Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**8,065**	**7,797[r]**	**3.4**
Gross Sales[a]		43,013	40,573	6.0
Discounts		60	52	15.3
Taxes		5,612	5,294	6.0
Net Sales		37,340	35,226[r]	6.0
Cost of Goods		24,445	23,043	6.1
Gross Profit		12,895	12,184[r]	5.8
Cost of Operation		4,830	4,387	10.1
License Fees[b]		**948**	**907**	**4.5**
Excise Taxes		**9,437**	**9,468[r]**	**−0.3**
Beer	$4.65/bbl.	3,216	3,516	−8.6
Wine	$0.45/gal.	609	658	−7.4
Distilled spirits and wine taxes		5,612	5,294	6.0
Sales Taxes[c]	3%	**6,200**	**5,600[r]**	**10.7**
Other Taxes				
Miscellaneous Income		**663**	**616**	**7.6**
State Total		**25,312**	**24,388[r]**	**3.8**
Local Taxes				
Local License Fees[d]		**900**	**887**	**1.5**
State and Local Total		**26,212**	**25,275[r]**	**3.7**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 15% surcharge on goods at State Liquor Dispensary.
[b] Calendar year.
[c] General retail; estimated.
[d] Estimated.
[r] Revised.

Illinois Department of Revenue
and
Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		1,788	1,555[r]	15.0
Excise Taxes		76,773	76,659	0.1
Spirits	$2.00/gal.	49,540	49,946	−0.8
Wine 14% or less	$0.23/gal.	4,631	4,297	7.3
Wine over 14%	$0.60/gal.	2,402	2,477	−3.0
Beer	$0.07/gal.	20,200	19,939	1.3
Sales Taxes[a]	4%	115,100	108,200[r]	6.4
Other Taxes[b]		34	103	−66.8
State Total		193,696	186,517	3.8
Local Taxes		65,838	64,649[r]	1.8
Cook County Liquor Tax[c]		21,857	22,242	−1.7
License Fees				
Chicago		9,288	9,427	−1.5
Other[d]		5,892	5,980	−1.5
Local Sales Tax	1%[e]	28,800	27,000[r]	6.6
State and Local Total		259,533	251,166[r]	3.3

NOTE: Because of rounding, detail may not add to total.

[a] Occupational retail sales tax; estimated.

[b] Calendar year.

[c] Tax rates per gallon are spirits $1.00, wine up to 14%, 12¢, wine over 14%, 30¢ and beer 4¢.

[d] Estimated.

[e] Municipal and County Retailers' Occupation Tax administered by the state. City of Chicago levies an additional 1% sales and use tax collected by the city.

[r] Revised.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers' Occupation Tax—4% of gross receipts including alcohol beverages to General Fund. In addition, a 1% Retailers' Occupation Tax collected by the state from municipalities, cities and counties of which the state retains 2% to cover administrative expenses, the remainder going to County and Municipal Retailers Occupation Tax Funds.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES: Placed in Dram Shop Fund from which State Liquor Commission receives operating funds. Any excess funds transferred to State General Fund at the discretion of Governor and State Treasurer. EXCISE TAXES: To State General Fund. STATE SALES TAX: To Occupation Tax Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and county participation.

General Sales Tax
Liquors subject to gross income tax—wholesaler and retailer, 0.325% (1983) ($1,000 exempt). 5% general retails sales tax (effective 1/1/83).

Allocation of Revenues
PERMIT FEES (except for retail permits and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: 1/3 to State General Fund, 2/3 to county and city general funds in proportion to permit fees paid by such units. ADDITIONAL FEE of $30 on all retail permits to State General Fund. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, ABC Administration and Enforcement and Pension Relief Fund. PERMITS TO BARTENDERS, WAITERS, ETC., to special fund for administration and enforcement of ABC act.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		**5,288**	**5,812**	**−9.0**
Excise Taxes		**35,943**	**34,118**	**5.3**
Spirits and Wine 21% and over	$2.62/gal.	21,715	20,821	4.3
Wine under 21%[b]	$0.45/gal.	2,608	2,346	11.1
Beer	$0.095/gal.	11,621	10,950	6.1
Sales Taxes		**44,200**	**41,800**[r]	**5.7**
Sales Tax[c]	4%	38,900	36,700[r]	6.0
Gross Income Tax[c]	0.35%-0.3375%	5,300	5,100[r]	3.9
Other Taxes		**0**	**0**	**—**
State Total		**85,431**	**81,729**[r]	**4.5**
Local Taxes		**0**	**0**	**—**
State and Local Total		**85,431**	**81,729**[r]	**4.5**

NOTE: Because of rounding, detail may not add to total.
[a] Includes fines, penalties, and miscellaneous.
[b] Includes mixed beverages.
[c] Estimated.
[r] Revised.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		39,458	35,376	11.5
Gross Sales		134,849	127,365	5.9
Refunds/Discounts		25	117	—
Net Sales		134,824	127,482	5.8
Cost of Goods		80,105	76,037	5.4
Gross Profit		54,719	51,445	6.4
Cost of Operation		15,261	16,070	−5.0
License Taxes		5,382[a]	5,226[a]	3.0
Excise Fees				
Beer	$4.34/bbl.	10,129	9,89[illegible]	2.3
Sales Taxes		17,630	17,1[illegible]0	2.7
State Store Sales	3%	2,666	2,539	5.0
Other Sales[b]	3%	14,964	14,622	2.3
Other Taxes		7,331	6,949	5.5
Miscellaneous Income		417[c]	522[c]	−20.2
Sales to On-Premise Licensees	15%	6,914	6,427	7.6
State Total		79,929	74,609	7.1
Local Taxes		0	0	—
State and Local Total		79,929	74,609	7.1

NOTE: Because of rounding, detail may not add to total.

[a] Beer license revenue estimated. Data no longer available from Iowa Beer and Liquor Control Department.

[b] Estimated.

[c] Includes liquor bottle deposit collection at the rate of 5¢/bottle.

Method of Control

Spirits and wine sold exclusively through state-owned retail stores. Retail sales of beer licensed.

General Sales Tax

RETAIL SALES TAX (Consumers' Sales Tax): 4% (effective 3/1/83) of gross receipts from all sales of tangible personal property sold at retail in the state to consumers or users, including spirits, wine, and beer.

Local Collection

COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues

STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and some operating expenses are disbursed. Excess funds transferred to State General Fund to reduce general state tax levy monthly. Semiannually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and towns issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX and 15% TAX: To General Fund.

KANSAS

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the state fees, and are required by the Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the county and incorporated city governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. CLUB LICENSE FEES are deposited: 50% to State General Fund and 50% to Alcoholism Treatment Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited to the State General Fund. EXCISE TAXES: To State General Fund, with the exception of 10% of alcohol spirits revenue to Community Alcoholism and Intoxications Program Fund. CLUB 10% TAX: 25% to State General Fund, 75% to City and County Alcohol Liquor Fund.

Kansas Department of Revenue Alcoholic Beverage Control Division

and

Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**1,069**	**1,002**	**6.6**
Excise Taxes		**17,467**	**17,253**	**1.2**
Alcohol and Spirits	$2.50/gal.	7,503	7,742	−3.1
Wine over 14%	$0.75/gal.	128	133	−4.0
Wine 14% or less	$0.30/gal.	454	461	−1.5
Beer over 3.2%	$0.18/gal.	4,254	3,949	7.7
Beer 3.2% or less	$0.18/gal.	5,128	4,966	3.3
Sales Taxes		**18,525**	**15,652**[r]	**18.3**
Sales Tax[a]	3%	3,507	3,201	9.6
Enforcement Tax[b]	4%	8,150	7,340	11.0
Gross Receipts Tax (Clubs)	10%	6,868	5,111	34.4
Other Taxes				
Miscellaneous Income		**116**	**89**	**30.5**
State Total		**37,177**	**33,996**[r]	**9.4**
Local Taxes[c]		**452**	**418**	**8.1**
License and Permit Fees		214	200	7.0
Local Sales Tax	.5%	238	218	9.2
State and Local Total		**37,629**	**34,414**[r]	**9.3**

NOTE: Because of rounding, detail may not add to total.
[a] General retail. Applies to beer 3.2% or less.
[b] Applies to all alcohol beverages over 3.2%.
[c] Estimated.
[r] Revised.

Kentucky Department of Alcoholic Beverage Control

Revenue Source	Tax Rate	Calendar Year 1981 ($1,000)	Calendar Year 1980 ($1,000)	Percentage Change
License Fees		**1,807**	**1,384**	**30.6**
Excise Taxes		**18,343**	**18,584**[r]	**−1.3**
Spirits	$1.92/gal.	10,016	9,698	3.3
Wine	$0.50/gal.	1,134	1,085	4.5
Beer	$2.50/bbl.	5,382	5,176	4.0
Ad Valorem Tax	$0.45/$100	1,720	2,533	−32.1
Wholesaler Tax	$0.05/case	91	92	−0.9
Sales Taxes[a]	5%	**21,000**	**19,400**	**8.2**
Other Taxes		**0**	**0**	**—**
State Total		**41,150**	**39,367**	**4.5**
Local Taxes		**5,299**	**5,092**[r]	**4.1**
Local License Fees[b]		2,199	1,992[r]	10.4
Ad Valorem Tax[c]		3,100	3,100	0
State and Local Total		**46,449**	**44,460**[r]	**4.5**

NOTE: Because of rounding, detail may not add to total.

[a] Estimated.

[b] Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.

[c] Includes city, school district, and county revenue; estimated.

[r] Revised.

Method of Control
LICENSE: State, county, and municipal participation.

Sales Tax
A 9% on gross receipts of all wholesalers of wine and distilled spirits and distributors of beer, became effective 6/1/82. Proceeds due monthly to General Fund. Sales of alcohol beverages, off premise, exempted from general sales tax as of 6/1/82. General sales tax 5% applies to on premise sales.

Local Collections
INCORPORATED CITIES may issue licenses to manufacturers, wholesalers, and retailers of alcohol beverages not exceeding twice the amounts for corresponding state licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding $200; brewers and distillers license fee may not exceed $500; and COUNTIES in which traffic in alcohol beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the state. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the state retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY MUNICIPAL AND SCHOOL DISTRICT AND AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE): State, parish (county), and municipal participation.

General Sales Tax
3% retail selling price including alcohol beverages.

Local Collections
PARISHES AND MUNICIPALITIES as well as state may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOL CONTENT TAXES: To State General Fund, out of which $700,000 per year to be credited to the city of New Orleans. PARISH AND MUNICIPAL BEER TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to the General Fund, refunded quarterly to parishes and municipalities.

Louisiana Department of Revenue and Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**2,142**	**1,973**[r]	**8.6**
Excise Taxes		**55,135**	**51,838**	6.4
Spirits	$ 0.66/ℓ	20,184	20,171	6.5
Sparkling Wine	$ 0.42/ℓ	560	499	12.4
Still Wine 14% or less	$ 0.03/ℓ	573	517	10.9
Still Wine 14% to 24%	$ 0.06/ℓ	301	516	−41.7
Still Wine over 24%	$ 0.42/ℓ	0	0	—
Beer	$10.00/bbl.	33,517	30,136	11.2
Sales Taxes[a]	3%	**32,600**	**27,900**[r]	**16.8**
Other Taxes				
Miscellaneous Income		**0**	**0**	—
State Total		**89,877**	**81,711**[r]	**10.0**
Local Taxes		**28,420**	**24,791**[r]	**14.6**
Beer Tax[b]	$ 1.50/bbl.	5,120	4,691	9.2
License and Permit Fees[b]		1,600	1,500[r]	6.7
Sales Tax[c]		21,700	18,600[r]	16.7
State and Local Total		**118,298**	**106,502**[r]	**11.1**

NOTE: Because of rounding, detail may not add to total.

[a] Estimated.

[b] Parishes and municipalities authorized to levy a $1.50 per 31-gallon barrel tax, which the Department of Revenue collects and reimburses to the parishes and municipalities.

[c] Estimated; tax rate varies from 1% to 3% in parishes and municipalities that levy a tax.

[r] Revised.

MAINE

Maine Bureau of Alcoholic Beverages
and
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**22,107**	**19,779**	**11.8**
Gross Sales		64,448	60,154	7.1
Returns		27	68	−60.2
Net Sales		64,421	60,087	7.2
Cost of Goods		37,669	36,116	4.3
Gross Profit		26,752	23,971	11.6
Cost of Operation		4,646	4,192	10.8
License Fees		**1,401**	**1,332**[r]	**5.2**
Excise Taxes		**7,000**	**6,977**	**0.3**
Table Wine[a]	$0.30/gal.	607	587	3.4
Sparkling Wine	$1.00/gal.			
Beer[a]	$0.25/gal.	6,393	6,390	[b]
Sales Taxes[c]	5%	**9,800**	**9,000**	**8.9**
Other Taxes		**92**	**88**[r]	**3.7**
I.D. Cards	$ 2.00	23	16	41.1
Spirits and Wine		67	66	0.6
Beer—Amusement Permits[d]	$10.00	—	—	—
Wine—Label Registration		2	6	−64.0
State Total		**40,399**	**37,177**[r]	**8.7**
Local Taxes		**0**	**0**	**—**
State and Local Total		**40,399**	**37,177**[r]	**8.7**

NOTE: Because of rounding, detail may not add to total.

[a] Imported from other states.

[b] Less than 0.05%.

[c] Estimated.

[d] Not available.

[r] Revised.

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores; licensed retailers may sell wine under 14% and beer.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE STORE PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, county, and municipal participation. County dispensaries in Dorchester, Garrett, Montgomery, Somerset, Wicomico and Worcester Counties. (See below.)

General Sales Tax
5% retail price on tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE, AND CITY OF ANNAPOLIS collect license fees from retailers. In addition six counties—Dorchester, Montgomery, Somerset, Wicomico, Worcester, and Garrett—operate county dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen percent of alcohol by volume except in Montgomery County where they may sell any alcohol beverages. Somerset and Worcester Counties have monopoly sale of all alcohol beverages except beer. Montgomery County has an absolute monopoly of the sale and distribution of all alcohol beverages within the county and operates 21 county retail stores. Garrett County has a tax on beer of 2¢ per 12-ounce and 5⅓¢ per 32-ounce container.

Allocation of Revenues
LICENSE FEES, PERMIT FEES, AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon, which is distributed to the counties, Baltimore City, and certain municipalities in Harford County on deliveries made to retail outlets within the respective counties and city. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the counties and Baltimore City based upon deliveries made to retail outlets within the respective counties and city. COUNTY LICENSE FEES: To counties and municipalities for general purposes; in Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Montgomery, Somerset, Wicomico and Worcester Counties, to Debt Service or to General Fund of the County. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% RETAIL SALES TAX: To General Fund of the State.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**250**	**246**	**1.8**
Excise Taxes		**29,787**	**29,228**	**1.9**
Spirits	$1.50/gal.	16,697	16,673	0.1
Wine	$0.40/gal.	3,540	3,296	7.4
Beer	$0.09/gal.	9,550	9,259	3.1
Sales Taxes[a]	5%	**49,800**	**47,500**	**4.8**
Other Taxes				
Miscellaneous Income		**17**	**37**	**−54.6**
State Total		**79,854**	**77,011**	**3.7**
Local Taxes		**12,175**	**10,748**	**13.3**
County Dispensary Profits[b]		8,692	7,351	18.2
License Fees[c]				
Baltimore City		995	946	5.2
Annapolis		79	74	7.2
Counties		2,409	2,377	1.3
State and Local Total		**92,029**	**87,759**	**4.9**

NOTE: Because of rounding, detail may not add to total.
[a] Estimated.
[b] Include Garrett County beer tax.
[c] Fiscal year ending April 30.

Massachusetts Department of Revenue

and

Massachusetts Alcoholic Beverages Control Commission

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		**545**	**558**	**−2.2**
Excise Taxes		**83,262**	**80,956**	**2.8**
Spirits over 50%[b]	$4.05/gal.	155	146	6.7
Spirits over 15% to 50%	$4.05/gal.	56,522	55,712	1.5
Spirits 15% or less	$1.10/gal.	239	279	−14.5
Alcohol[b]	$4.05/gal.	4	4	−1.5
Wine	$0.55/gal.	9,214	8,431	9.3
Sparkling Wine	$0.70/gal.	664	589	12.7
Beer	$3.30/bbl.	16,463	15,794	4.2
Cider	$0.03/gal.	—[c]	—[c]	—
Sales Taxes		**42,429**	**41,313**[r]	**2.7**
Meal and Alcohol Beverage Tax[d]	5%	42,100	41,000[r]	2.7
Gross Receipts Tax[a]	0.57%	329	313[r]	5.1
Other Taxes		**74**	**67**	**10.9**
Late Filing Penalties		30	20	50.3
Miscellaneous Income[a]		1	—[c]	—
Fines in Lieu of Suspension		44	47	−5.8
State Total		**126,311**	**122,894**[r]	**2.8**
Local Taxes		**5,270**	**4,815**	**9.5**
License Fees				
Boston		1,545	1,510	2.3
Worcester		425	304	39.6
Other[e]		3,300	3,000	10.0
State and Local Total		**131,580**	**127,708**[r]	**3.0**

NOTE: Because of rounding, detail may not add to total.

[a] Fiscal year ending June 30.
[b] Per proof gallon.
[c] Less than $500.
[d] On-premise; estimated.
[e] Estimated.
[r] Revised.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcohol beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES: All to General Fund. LOCAL LICENSE FEES: Retained locally. EXCISE TAXES: $16\frac{7}{10}$% credited to funding retirement systems, balance to General Fund.

MICHIGAN

Method of Control
Distilled spirits and wine over 21% alcohol are sold only through state-owned retail stores and private licensees called "specially designated distributors;" licensed retailers may sell wine 21% and under and beer. Licenses for on-premise consumption of spirits may be issued only with the approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the state, including sales of alcohol beverages.

Allocation of Revenues
STATE STORE PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES, AND TRANSFER FEES: To State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

Michigan Liquor Control Commission

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		65,307	64,354[r]	1.5
Gross Sales		502,681	478,868	5.0
Discounts		85,119	73,181	16.3
Net Sales		417,562	405,687	2.9
Cost of Goods		328,334	318,919	3.0
Gross Profit		89,228	86,768	2.8
Cost of Operation		23,921	22,414[r]	6.7
License Fees		11,074	11,275	−1.8
Excise Taxes		97,475	94,607	3.0
Liquor	4%	19,495	18,585	4.9
Specific Tax on Liquor	4%	19,495	18,585	4.9
Off-premise Liquor	1.85%	7,048	6,707	5.1
Wine from Michigan Grapes	$0.04/gal.	7,424[a]	6,843[a]	8.5
All Other Wine	$0.50/gal.			
Beer	$6.30/bbl.	44,012	43,887	0.3
Sales Taxes[b]	4%	78,900	74,600[r]	5.8
Other Taxes				
Miscellaneous Income		357	407	−12.3
State Total		253,112	245,243[r]	3.2
Local Taxes		0	0	—
State and Local Total		253,112	245,243[r]	3.2

NOTE: Because of rounding, detail may not add to total.

[a] Breakdown not available; figure represents all wines.

[b] Estimated.

[r] Revised.

MINNESOTA

Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		395	331[r]	19.6
Excise Taxes		54,601	53,999	1.1
Spirits	$4.39/gal.	40,586	39,999	1.5
Wine, Sparkling	$1.50/gal.	853	781	9.2
Wine 21% to 24%	$1.58/gal.	—[b]	—[b]	—
Wine 14% to 21%	$0.79/gal.	509	537	−5.2
Wine under 14%	$0.27/gal.	1,400	1,280	9.4
Beer over 3.2%	$4.00/bbl.	10,469	10,545	−0.7
Beer 3.2% or less	$2.00/bbl.	783	858	−8.6
Sales Taxes		45,600	43,200[r]	5.6
General Retail[c]	4%	43,500	41,100	5.8
Minneapolis Stadium Liquor Tax	3%	2,100	2,100	0
Other Taxes		601	608	−1.2
State Total		101,197	98,138[r]	3.1
Local Taxes		19,281	18,797	2.6
Municipal Liquor Stores[d]		11,630	11,515	1.0
Retail Licenses—Liquor		6,901	6,532	5.6
Retail Licenses—3.2% Malt Beverages[e]		750	750	0
State and Local Total		120,477	116,936[r]	3.0

NOTE: Because of rounding, detail may not add to total.

[a] License fees include permits and I.D. cards.

[b] Less than $500.

[c] General retail; estimated.

[d] Calendar year. Operating income retained by municipalities.

[e] Estimated.

[r] Revised.

Method of Control

LICENSE: State, county, city, township participation.

Local Collections

LOCAL GOVERNING BODIES license the retail sale of all alcohol beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores," with revenues retained by municipalities.

Allocation of Revenues

STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

MISSISSIPPI

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale sales of alcohol beverages over 4% (by weight). STATE LICENSING of retail sale of alcohol beverages over 4% (by weight), off-premise and on-premise.

State Taxes
GENERAL SALES TAX, 5% of wholesale and retail sales of alcohol beverages; ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective Aug. 1, 1977): Collected from each purchaser at the time of purchase and deposited in the State Treasury for the "Alcoholism, Treatment and Rehabilitation Fund." 1% surcharge on state sales (effective May 1, 1981).

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50%; corresponding state taxes on retailers and wholesalers of alcohol beverages not over 4%; mandatory municipal and county fee equal to state permit fee imposed on permittees of bevarages over 4%.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

Mississippi State Tax Commission Alcoholic Beverage Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**15,287**	**14,227**	**7.4**
Gross Sales		104,957	98,395	6.7
Discounts		0	0	—
Net Sales		104,957	98,395	6.7
Cost of Sales		85,959	81,205[r]	5.9
Gross Profit		18,998	17,190[r]	10.5
Cost of Operation		3,712	2,962[r]	25.3
License Fees		**2,671**	**2,810**	**−5.0**
Excise Taxes		**33,396**	**31,366**	**6.5**
Spirits	$2.50/gal.	10,468[a]	10,459[a]	0.1
Wine	$0.35/gal.			
Sparkling Wine	$1.00/gal.			
Beer and Light Wine	$0.4268/gal.	20,186	18,455[r]	9.4
Alcohol Abuse Tax	3%	2,565	2,452	4.6
Warehouse Surcharge	1%	177	—	—
Sales Taxes		**20,723**	**20,769[r]**	**−0.2**
Wholesale[b]	5%	13,123	13,169	−0.4
General Retail[b]	5%	7,600	7,600	—
Other Taxes				
Miscellaneous Income		**20**	**14**	**42.0**
State Total		**72,095**	**69,187[r]**	**4.2**
Local Taxes				
Local Fines		**100**	**118**	**−15.5**
State and Local Taxes		**72,195**	**69,305[r]**	**4.2**

NOTE: Because of rounding, detail may not add to total.
[a] Combined revenue; breakdown not available.
[b] Estimated; retailer gets credit for the tax paid to the wholesaler.
[r] Revised.

MISSOURI

Missouri Department of Public Safety Division of Liquor Control

and

Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**1,913**	**1,825**	**4.8**
Excise Taxes		**25,302**	**24,959**	**1.4**
Spirits	$2.00/gal.	16,057	15,996	0.4
Wine	$0.30/gal.	1,904	1,784	6.7
Malt Beverages[a]	$0.06/gal.	7,341	7,179	2.3
Sales Taxes[b]	3.125%	**29,100**	**27,100**[r]	**7.4**
Other Taxes		**0**	**0**	**—**
State Total		**56,314**	**53,884**[r]	**4.5**
Local Taxes		**6,766**	**6,450**[r]	**4.9**
License and Permit Fees		2,066	2,050[r]	0.8
Kansas City[c]		389	379	2.6
St. Joseph[c]		47	43	7.1
St. Louis		491	497[r]	−1.4
Others[b]		1,140	1,130	0.9
Local Sales Tax[c]	0.5%-1%	4,700	4,400[r]	6.8
State and Local Total		**63,080**	**60,334**[r]	**4.6**

NOTE: Because of rounding, detail may not add to total.

[a] Malt beverage inspection and gauging fee.

[b] Estimated.

[c] Calendar year.

[r] Revised.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3.125% gross retail sales including alcohol beverages effective July 1, 1977. Increased to 4.125% effective Jan. 1, 1983.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding state fees from all state licensees, including retailers of nonintoxicating (3.2% alcohol by weight) beer; MUNICIPAL CORPORATIONS collect license fees not exceeding 1½ times the corresponding state fees from all state licensees, including manufacturers, wholesalers, and retailers of nonintoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES, AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal treasuries.

MONTANA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned stores; licensed retailers may sell table wine and beer. Applications for on-premise sale licenses must be accompanied by written approval of respective county, city, or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding state fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected from such licensee.

Allocation of Revenues
26% Tax (10% License Tax and 16% Excise Tax). LIQUOR LICENSE TAX (10%): 65.5% to State Institutions Earmarked Revenue Account, 45.5% to counties, and 30% to cities and towns. LIQUOR EXCISE TAX (16%): To State General Fund. WINE TAX (20¢ per liter): 16¢/liter to State General Fund, 1-1/3¢/liter to State Institutions Earmarked Revenue Account, 1-1/3¢/liter to counties, and 1-1/3¢/liter to cities and towns. BEER TAX ($4.00 per barrel): $1.50/bbl. to State General Fund, $1.50/bbl. to cities and towns, and $1.00/bbl. to State Institutions Earmarked Revenue Account. STATE LICENSE FEES AND STATE STORE NET PROFITS: To State General Fund.

Montana Department of Revenue Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit (Merchandising Operations)		**6,410**	**6,202**	**3.4**
Gross Sales[a]		53,289	48,970	8.8
Discounts		956	913	4.6
Taxes		10,448	9,548	9.4
Net Sales		41,885	38,508	8.8
Cost of Goods		29,040	26,376[r]	10.1
Gross Profit		12,845	12,133[r]	5.9
Cost of Operation		6,435	5,930[r]	8.5
License Fees		**1,456**	**1,253[r]**	**16.2**
Excise Taxes		**14,683**	**14,207**	**3.3**
Spirits and Wine (Retail)	26%	10,304	9,368	10.0
Table Wine	$0.20/ℓ	1,130	1,595	−29.2
Beer	$4.00/bbl.	3,249	3,244	0.2
Sales Taxes		**0**	**0**	**—**
Other Taxes				
Miscellaneous Income		**9**	**9[r]**	**3.5**
State Total		**22,558**	**21,671**	**4.1**
Local Taxes		**315**	**267**	**18.3**
License Fees				
Great Falls		69	58	17.7
Butte		46	38	19.2
Other[b]		201	170	18.2
State and Local Total		**22,873**	**21,938**	**4.3**

NOTE: Because of rounding, detail may not add to total.

[a] Includes taxes.

[b] Estimated.

[r] Revised.

Nebraska Liquor Control Commission
and
Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		190	163	16.5
Excise Taxes[a]		13,335	12,763	4.5
Spirits	$2.50-$2.75/gal.	6,773	6,582	2.9
Wine 14% or less	$0.55-$0.65/gal.	1,001	873	14.7
Wine over 14%	$1.10-$1.25/gal.	233	228	2.3
Beer	$0.12-$0.14/gal.	5,327	5,080	4.9
Sales Taxes[b]	3%	10,500	9,900[r]	6.1
Other Taxes				
Miscellaneous Income		33	38	−10.1
State Total		24,057	22,863[r]	5.2
Local Taxes[c]		3,295	3,141[r]	4.9
Local Sales Tax	1%-1½%	1,300	1,200[r]	8.3
License Fees				
Bellevue		9	9	8.6
Lincoln		36	47	−24.2
Omaha		141	138	2.1
Other		407	392	3.9
Municipal Occupation Tax				
Bellevue		22	20	7.3
Lincoln		90	85	5.4
Omaha		321	314	2.4
Other		969	936	3.5
State and Local Total		27,352	26,004[r]	5.2

NOTE: Because of rounding, detail may not add to total.

[a] New tax rates effective Aug. 30, 1981.

[b] General Retail; estimated.

[c] Estimated.

[r] Revised.

Method of Control
LICENSE: State, city, village, and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers, and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits, the fees are paid to the COUNTY.

Allocation of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

NEVADA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
5¾% gross receipts from retail sales of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, INCORPORATED CITIES, AND TOWNS levy and collect the license fees for the retail sale of all alcohol beverages. Local sales tax ½% of county option tax (Carson City, Churchill, Clark, Lander, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing, Storey and White Pine Counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: New excise tax rates effective 6/1/83: wine up to 14% alcohol, 40¢/gal.; wine over 14% to 22%, 75¢/gal.; and beer 9¢/gal. Increased excise tax on spirits, 15¢/gal. to Alcohol Rehabilitation Fund ($2.05/gal. effective July 1, 1981). Of the remaining, 5/19 of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Nevada Department of Taxation Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**23**	**22**	**6.3**
Excise Taxes[a]		**11,029**	**10,886**	**1.3**
Spirits	$1.90/gal.	8,377	8,311	0.8
Wine 14% or less	$0.30/gal.	1,112	1,051	5.8
Wine over 14% to 22%	$0.50/gal.	133	146	-8.9
Beer	$0.06/gal.	1,747	1,715	1.9
Excise Refund	3%	-339	-337	0.8
Sales Taxes[b]		**26,100**	**22,950[r]**	**13.7**
State tax	2%	17,400	15,300[r]	13.7
School sales tax	1%-1.5%[c]	8,700	7,650[r]	13.7
Other Taxes		**0**	**0**	**—**
State Total		**37,153**	**33,858[r]**	**9.7**
Local Taxes		**6,323**	**5,424[r]**	**16.6**
License Fees		1,923	1,625	18.3
Reno		305	361	-15.3
Las Vegas		744	442	68.1
Other[b]		874	822	6.3
County Option Sales Tax	0.5%-2.25%[c]	4,400	3,800[r]	15.8
State and Local Total		**43,476**	**39,283[r]**	**10.7**

NOTE: Because of rounding, detail may not add to total.

[a] Excise tax detail includes refunds.

[b] Estimated.

[c] Tax increase effective May 1, 1981.

[r] Revised.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**30,003**	**27,745**	**8.1**
Gross Sales		147,023	138,160	6.4
Discounts		0	0	—
Net Sales		147,023	138,160	6.4
Cost of Goods		105,382	99,681	5.7
Gross Profit		41,641	38,479	8.2
Cost of Operation		11,638	10,734	8.4
License Fees		**1,079**	**972**	**11.0**
Excise Taxes				
Beer	$0.15-$0.18/gal.[a]	**4,897**	**4,600**	**6.5**
Sales Taxes		**0**	**0**	—
Other Taxes				
Miscellaneous Income		**16**	**15**	**7.5**
State Total		**35,995**	**33,332**	**8.0**
Local Taxes		**0**	**0**	—
State and Local Total		**35,995**	**33,332**	**8.0**

NOTE: Because of rounding, detail may not add to total.

[a] New tax rate effective Oct. 1, 1981.

Method of Control

Alcohol beverages are sold through state-owned retail stores; licensed retailers may sell wine below 14% and beer.

Allocation of Revenues

STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER, AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and municipal participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX imposed by cities of fourth class on retail sales (including sales of alcohol beverages) to general funds of cities in which collected.

New Jersey Department of Treasury Division of Taxation

and

New Jersey Department of Law and Public Safety Division of Alcohol Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		1,918	1,821	5.3
Excise Taxes		58,895	55,464	6.2
Spirits	$2.80/gal.	46,693	44,101	5.9
Still Wine	$0.30/gal.	6,222	5,651	10.1
Sparkling Wine	$0.30/gal.	357	320	11.7
Vermouth	$0.30/gal.	161	169	−4.3
Beer	$0.03⅓/gal.	5,462	5,223	4.6
Sales Tax (Wholesale)[a]	6.5%	67,903	68,600	−1.0
Other Taxes				
Miscellaneous Income		1,253	1,190[r]	5.3
State Total		129,970	127,075[r]	2.3
Local Taxes		10,721	10,645	0.7
Atlantic City Luxury Tax[b]		1,794	1,717	4.4
Municipal Retail License Fees		8,927[c]	8,927	—
State and Local Total		140,691	137,720[r]	2.2

NOTE: Because of rounding, detail may not add to totals.

[a] Estimated. Prior to Aug. 1, 1980, general retail sales tax of 5% applied to alcohol beverages.

[b] Calendar year.

[c] 1980 data since data not available for 1981.

[r] Revised.

NEW MEXICO

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**510**	**429**	**18.8**
Excise Taxes[a]		**7,808**	**7,139**	**9.4**
Spirits	$0.43/ℓ	3,604[b]	3,334[b]	8.1
Alcohol	$0.69/ℓ			
Wine	$0.12/ℓ	1,038	985	5.3
Beer	$0.09/gal.	3,166	2,820	12.3
Sales Taxes[c]		**13,609**	**11,835**	**15.0**
General Sales Tax	3¾%-3½%	8,409	10,975	−23.4
Wholesale Gross Receipts Tax	0.5%-4¼%	5,200	860	504.8
Other Taxes				
Miscellaneous Income		**25**	**40**	**−37.0**
State Total		**21,953**	**19,443**	**12.9**
Local Taxes[d]		**1,239**	**1,133**	**9.3**
Municipal License Fees		1,003	902	11.2
County License Fees		183	187	−2.0
Liquor Tax[e]	0.25%	53	44	19.0
State and Local Total		**23,192**	**20,576**	**12.7**

NOTE: Because of rounding, detail may not add to total.

[a] New tax rates, effective July 1, 1981 (Previously, spirits taxed at $1.50/gal., alcohol $2.40/gal., wine $0.40/gal., and beer $0.08/gal.).

[b] Breakdown not available; figure represents spirits and alcohol.

[c] Estimated. New tax rate effective July 1, 1981.

[d] Fiscal year ending June 30.

[e] ¼ of 1% liquor tax imposed in the city of Santa Fe.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAILERS' TAX (Gross Receipts): 3½% gross receipts including alcohol beverages. 3¾% effective July 1, 1983.
WHOLESALERS' TAX (Gross Income): 4¼% of gross receipts including alcohol beverages. (Effective July 1, 1981). Repealed July 1, 1983.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the state.

Allocation of Revenues
STATE LICENSE FEES, STATE SALES TAX (3¾%) AND WHOLESALER'S GROSS RECEIPTS TAX (4¼%): To State General Fund, EXCISE TAXES: To State Community Alcoholism Treatment and Detoxification Fund, effective July 1, 1981. LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local governments may, by election, impose an additional sales tax of ¼ to ¾% (1% effective 7/1/84). Certain counties permitted to levy a new ⅛ of 1% gross receipts tax (effective 7/1/83). All taxes remitted to state. State makes distribution to respective local governments that have imposed additional tax.

NEW YORK

Method of Control
LICENSE: State, county, and municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES, AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous, and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In the cities of New York and Yonkers, these rates are 4%. An additional tax of 0.25% is imposed in counties comprising the Metropolitan Commuter Transportation District effective Sept. 1, 1981. Collections, after deducting administrative expenses and the amount of refunds, are distributed to the local jurisdictions. Further, under legislation passed in 1971 and implemented in 1980, any city with a population of 1 million or more may impose an additional excise tax of 26.4¢/liter on spirits and 12¢/gallon on beer to be collected by the state and turned over to the municipality.

New York Department of Taxation and Finance Bureau of Tax Statistics

and

New York Division of Alcoholic Beverage Control

		Calendar Year		
Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**32,755**	**34,333**	**−4.6**
Excise Taxes[a]		**147,063**	**148,284**	**−0.8**
Spirits over 24%	$0.859/ℓ	121,093	123,514	−2.0
Spirits 24% or less	$0.211/ℓ	1,372	1,237	10.9
Still Wine	$0.026/ℓ	4,903	4,763	2.9
Carbonated Wine	$0.07/ℓ	5	2	184.3
Sparkling Wine	$0.141/ℓ	1,571	1,520	3.4
Beer	$0.044/gal.	17,852	17,181	3.9
Cider	$0.004/ℓ	3	3	6.5
Reconciliation		264	64	—
Sales Taxes[b]	4%	**134,155**	**137,527**	**−2.5**
Other Revenues		**973**	**980**	**−0.8**
Miscellaneous Income		1,819	1,778	2.3
Minus Refunds		845	798	5.9
State Total		**314,947**	**321,124**	**−1.9**
Local Taxes		**120,722**	**113,385**	**6.5**
New York City				
Excise Taxes[a,c]		**29,240**	**17,618**	**66.0**
Distilled Spirits	$1.00/gal.	16,072	9,542	68.4
Beer	$0.12/gal.	13,461	7,250	85.7
Floor Tax		14	1,008	−98.7
Reconciliation		−307	−182	—
Sales Taxes[b]		**91,482**	**95,767**	**−4.5**
New York City	4%	50,409	51,781	−2.6
Other	3%	41,073	43,986	−6.6
State and Local Total		**435,669**	**434,509**	**0.3**

NOTE Because of rounding, detail may not add to total.

[a] Fiscal years ending March 31, 1982 and 1981; data received from the Bureau of Tax Research and Statistics.

[b] General retail; estimated. 4.25% tax in the Metropolitan Commuter Transportation District effective Sept. 1, 1981.

[c] New tax; effective Sept. 1, 1980.

North Carolina Board of Alcoholic Control
and
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit[a]		**23,348**	**22,748**	**2.6**
Gross Sales		281,150	263,849	6.6
Discounts		0	0	—
Taxes		62,677	58,728	6.7
Net Sales		218,473	205,121	6.5
Cost of Goods		166,200	156,314	6.3
Gross Profit		52,273	48,807	7.1
Cost of Operations		28,925	26,059	11.0
License Fees		**1,296**	**1,122**[r]	**15.5**
Excise Taxes		**124,993**	**117,058**[r]	**6.8**
Beer[b]	$15.00/bbl.	56,101	53,025	5.8
Wine 14% or less	$0.21/ℓ[c]	3,656	3,125	17.0
Wine 14% to 21%	$0.24/ℓ[c]	2,200	2,180	0.9
Spirituous Liquors	22.5%	49,165	46,147	6.5
Alcoholism Rehabilitation Tax	$.01-$.05/btl.	2,641	2,645	-0.2
State Tax[d]	3.5%	7,648	7,178	6.5
Mixed Beverage Tax	$10.00/4 liters	3,582	2,757	29.9
Sales Taxes[e]	3%	**19,800**	**19,500**	**1.5**
Other Taxes				
Miscellaneous Income		**2,108**	**1,928**	**9.3**
State Total		**171,545**	**162,356**[r]	**5.7**
Local Taxes		**7,287**	**7,025**[r]	**3.7**
License Fees[e]		687	525	30.9
Sales Tax[e]	1%	6,600	6,500	1.5
Other Income		2,108	1,928	9.3
State and Local Total		**178,832**	**169,381**[r]	**5.6**

NOTE: Because of rounding, detail may not add to total.

[a] City and county gross margin is established by the state.

[b] Beer is taxed @ $15.00/bbl. in containers of not less than 7¾ gallons or 53.376¢/gal. on smaller containers.

[c] New tax rate effective Oct. 1, 1979. Previously, wine 14% or less taxed at 60¢/gal. and wine 14% to 21% at 70¢/gal.

[d] The 3.5% is an increase in the sale price mandated by state law.

[e] On beer and wine; estimated.

[r] Revised.

Method of Control

STATE SUPERVISED: County-operated liquor stores in counties voting for such sale. Wine and beer sold by licensed retailers.

General Sales Tax

RETAIL SALES TAX: 4% (3% state plus 1% local) of retail price of wine and beer. No local tax in Burke County.

Local Collections

COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight not more than 14% by volume and $5 for off-premise consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premise and off-premise consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premise consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of ¼ of state fee for same.

Allocation of Revenues

STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 62% of unfortified wine tax and 22% of the fortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. STATE 1¢ AND 5¢ PER BOTTLE TAX: To respective county commissioners for alcoholism rehabilitation. STATE SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES: ALCOHOL BEVERAGES EXCISE TAX: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

North Dakota Alcoholic Beverage Tax Division
and
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		258	249	3.7
Excise Taxes		6,582	6,469	1.8
Distilled Spirits	$2.50/gal.	3,499	3,441	1.7
Alcohol	$4.05/gal.	34	36	−6.5
Wine less than 17%	$0.50/gal.	280	262	6.7
Wine 17% to 24%	$0.60/gal.	46	50	7.8
Sparkling Wine	$1.00/gal.	67	63	6.9
Bottled and Canned Beer	$0.16/gal.	2,523	2,479	1.8
Barrel and Keg Beer	$0.08/gal.	133	137	−2.9
Sales Taxes[b]	3%	5,700	5,200[r]	9.6
Other Taxes		0	0	—
State Total		12,541	11,918[r]	5.2
Local Taxes				
Retail License Fees[c]		1,600	1,500[r]	6.7
State and Local Total		14,141	13,418[r]	5.4

NOTE: Because of rounding, detail may not add to total.

[a] Figures based on fiscal and calendar year. Include brand registration fees.

[b] General retail; estimated. Collected by the State Tax Department.

[c] Estimated.

[r] Revised.

OHIO

Ohio Department of Taxation
and
Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit[a]		**107,481**	**101,118**[r]	**6.3**
Gross Sales		424,143	420,214	0.9
Discounts		0	0	—
Taxes		30,654	32,218	−4.9
Net Sales		393,489	387,996	1.4
Cost of Goods		247,267	249,472	−0.9
Gross Profit		146,222	138,524	5.6
Cost of Operation		38,741	37,406[r]	3.6
License Fees[a]		**15,167**	**15,012**	**1.0**
Excise Taxes		**92,976**	**77,965**	**19.3**
Mixed Beverages	$0.80-$1.60/gal.[b]	1,076	865	24.4
Spirits	$2.25/gal.	31,469	32,703	−3.8
Wine 14% or less	$0.24-$0.60/gal.[b]	4,064	2,373	71.3
Wine over 14% to 21%	$0.60-$1.00/gal.[b]	1,811	1,457	24.3
Vermouth	$0.75-$1.00/gal.[b]	219	207	5.7
Sparkling Wine	$1.25-$1.75/gal.[b]	991	903	9.8
Beer and Malt Beverages	$0.0075-$0.015/6 oz.[b] $2.50-$3.00/bbl.[b]	53,345	39,445	35.2
Malt Wort	$0.03/lb. $0.10/gal.	1	1	−8.1
Sales Taxes		**85,000**	**62,000**	**37.1**
Retail Sales Tax	4%-5%[b]	69,483	48,548	43.1
State Store Sales Tax[a]	4%-5%[b]	15,517	13,452	15.3
Other Taxes[a]				
Miscellaneous Income		**385**	**320**	**20.4**
State Total		**301,009**	**256,414**[r]	**17.4**
Local Taxes				
Local Sales Tax[c]	0.5%-2%	**9,100**	**7,500**	**21.3**
State and Local Total		**310,109**	**263,914**[r]	**17.5**

NOTE: Because of rounding, detail may not add to total.

[a] Calendar year.

[b] Tax rate changes effective Jan. 1, 1981.

[c] County retail sales taxes estimated. Includes country transit authority taxes at 0.5% to 1.5%.

[r] Revised.

Method of Control
Alcohol beverages over 21% alcohol sold only through state-owned retail stores or state agency stores; licensed retailers may sell wine under 21% and beer.

General Sales Tax
5% on each retail sale of tangible personal property, including beer, wine, and liquors (effective Nov. 25, 1981).

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT, AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY, AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee $10 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64⅔% to General Fund, 32⅓% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund, LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

Oklahoma Tax Commission Beverage Division

and

Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**1,261**	**1,102[r]**	**14.0**
Excise Taxes		**36,302**	**37,335**	**−2.8**
Spirits	$4.00/gal.	15,092[a]	17,825[a]	−15.3
Wine 14% or less	$0.50/gal.	919[a]	785[a]	17.1
Wine over 14%	$1.00/gal.	661[a]	595[a]	11.1
Sparkling Wine	$1.50/gal.	325[a]	276[a]	17.8
Additional Spirits and Wine[b]		19	47	−58.9
Beer	$10.00/bbl.	19,287	17,807	8.3
Sales Taxes	2%	**3,152**	**2,894**	**8.9**
Other Taxes				
Miscellaneous Income		15	—[c]	—
State Total		**40,730**	**41,330**	**−1.5**
Local Taxes[d]		**3,330**	**2,624**	**26.9**
License Fees		230	224	2.7
Sales Taxes	1%, 2% & 3%	3,100	2,400	29.2
State and Local Total		**44,060**	**43,954**	**0.2**

NOTE: Because of rounding, detail may not add to total.

[a] Net of refunds.

[b] Revenue collected from wholesaler audits.

[c] Less than $500.

[d] Estimated.

[r] Revised.

OREGON

Oregon Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**63,216**	**60,469**	**4.5**
Gross Sales		154,780	146,625	5.6
Discounts		0	0	—
Net Sales		154,780	146,625	5.6
Cost of Goods		80,341	75,729	6.1
Gross Profit		74,439	70,896	5.0
Cost of Operation		11,223	10,427	7.6
License Fees		**1,519**	**1,412**	**7.6**
Excise Taxes		**10,438**	**10,243**	**1.9**
Wine over 14% to 21%	$0.75/gal.	440	453	−2.8
Wine 14% or less	$0.65/gal.	4,890	4,616	5.9
Beer	$2.60/bbl.	5,108	5,174	−1.3
Sales Taxes		**0**	**0**	—
Other Taxes				
Miscellaneous Income		**249**	**110**	**125.5**
State Total		**75,422**	**72,235**	**4.4**
Local Taxes		**0**	**0**	—
State and Local Total		**75,422**	**72,235**	**4.4**

NOTE: Because of rounding, detail may not add to total.

Method of Control

Distilled spirits sold only through state-owned retail stores, which also sell small amounts of wine. Most wine and beer sold by private licensees.

Allocation of Revenues

The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes, and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, to be distributed: 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations, and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

PENNSYLVANIA

Method of Control
Distilled spirits and wine sold only through state-owned retail stores; licensed retailers may sell beer.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (sacramental wine, importers, public service, and beer other than retail), FILING FEES, FORFEITURES, AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol, and beer, and 18% ad valorem tax), FINES, PENALTIES, AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To State General Fund.

Pennsylvania Liquor Control Board and Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**71,154**	**58,333[r]**	**22.0**
Gross Sales		719,936	663,290	8.5
Discounts		0	0	—
Taxes		144,140	132,841	8.5
Net Sales		575,796	530,449	8.5
Cost of Goods		392,031	369,264	6.2
Gross Profit		183,765	161,185	14.0
Cost of Operation		112,611	102,852[r]	9.5
License Fees		**8,665**	**8,556**	**1.3**
Excise Taxes		**131,063**	**123,105**	**6.5**
Malt Beverage	$2.48/bbl.	27,628	27,768	−0.5
Distilled Spirits	$1.00/gal.	2	2	18.0
Rectified Spirits	$0.30/gal.	1[a]	1[a]	9.5
Rectified Spirits	$1.30/gal.			
Wine	$0.005/unit of proof/wine gal.	19	15	27.1
Ad Valorem	18%	103,413	95,320	8.5
Sales Taxes		**90,910**	**85,315**	**6.6**
State Store Sales	6%	40,727	37,522	8.5
Wholesale Beer[b]	6%	50,183	47,793	5.0
Other Income		**6,519**	**5,804**	**12.3**
Fines and Penalties		678	500	35.6
Bond Forfeitures		26	69	−62.3
State Store Interest		5,055	4,600	9.9
Miscellaneous Income		760	634	19.8
State Total		**308,310**	**281,112[r]**	**9.5**
Local Taxes		**0**	**0**	**—**
State and Local Total		**308,310**	**281,112[r]**	**9.5**

NOTE: Because of rounding, detail may not add to total.

[a] Breakdown not available; figure represents total of rectified spirits, $0.30/gal. (manufacturers) and $1.30/gal. (importers).

[b] Estimated.

[r] Revised.

RHODE ISLAND

Rhode Island Department of Business Regulation Liquor Control Division

Fiscal Year Ending Nov. 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		133	133	0.1
Excise Taxes		6,970	7,836	−11.0
Beer	$2.00/bbl.	0	87	—
Native Wine	$0.20/gal.	4	4	2.6
Service Fees[b]				
Spirits	$2.50/gal.	4,353	5,043	−13.7
Cordials under 50 proof	$1.00/gal.	86	98	−12.1
Still Wine	$0.40/gal.	1,143	1,189	−3.8
Sparkling Wine	$0.50/gal.	58	59	−3.1
Beer	$2.00/bbl.	1,327	1,356	−2.2
Sales Taxes[c]	6%	13,900	13,900[r]	0
Other Taxes				
Miscellaneous Income		10	11	−4.9
State Total		21,014	21,879[r]	−4.0
Local Taxes				
Local Retail Licenses		1,144	1,106	3.5
State and Local Total		22,158	22,985[r]	−3.6

NOTE: Because of rounding, detail may not add to total.

[a] Includes certificates and label registration fees.

[b] Alcohol beverages imported into the state are charged a service fee at the noted rates.

[c] Estimated.

[r] Revised.

Method of Control
LICENSE: State and Municipal participation.

General Sales Tax
6% gross receipts of retailer.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers, and Railroads: To State General Fund; retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund; 50% to the several cities and towns of the State. RECIPROCAL FEES: To General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
4% gross receipts from retail sales of tangible personal property including alcohol beverages.

Allocation of Revenues
NET ALCOHOL LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use, 20% to the several counties, and 20% to incorporated municipalities on population basis. NET WINE LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties, and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund. NET BEER LICENSE FEES AND EXCISE TAXES: 1/6 plus 75% of remaining 5/6 to State General Fund for credit to Special School Account, 7% of remaining 5/6 to the several counties, and 18% of remaining 5/6 to municipalities. MINIBOTTLES TAX: 25% to counties for alcohol education and rehabilitation of alcoholics and drug addicts.

South Carolina Alcoholic Beverage Control Commission

and

South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		**2,612**	**2,264**[r]	**15.4**
Excise Taxes		**88,666**[b]	**85,071**[b,r]	**4.2**
Spirits[c]	$2.72/gal.	15,336	15,569	−1.5
Spirits (Miniatures)	$0.25/container	9,188	8,569	7.2
Wine	$0.90/gal.	2,881[b]	2,539	13.5
Domestic Wine	$0.45/gal.	602	296	103.2
Beer	$0.006/oz.	47,716[b]	45,705	4.4
Additional Wine Tax	$0.18/gal.	252	498	−49.5
Less: Discount on Beer	2%	974	914	6.5
Less: Discount on Wine	2%	59	51	15.8
Liquor Surtax[d]	9%	3,071	3,055	0.6
Wholesale Tax	$1.50/case	3,227	3,288	−1.9
Additional Wholesale Tax (Spirits)	$0.48/case	1,032	1,052	−1.9
Retailer's Tax (Spirits)	$2.50/case	5,359	5,464	−1.9
Sales Tax[e]	4%	**22,066**	**20,740**	**6.4**
Other Taxes				
Miscellaneous Income		**349**	**388**	**−9.9**
State Total		**113,693**	**108,462**[r]	**4.8**
Local Taxes		**0**	**0**	**—**
State and Local Total		**113,693**	**108,462**[r]	**4.8**

NOTE: Because of rounding, detail may not add to total.

[a] Includes brand registration fees—after the first five brands $10 for each brand. Certificate of registration fees are distiller, $100; producer representative, $25.

[b] Net of discounts.

[c] Includes additional tax on spirits @ 5¢/8-oz. unit.

[d] Surtax of 9% of gross sales of alcoholic liquors.

[e] General retail; estimated.

[r] Revised.

South Dakota Department of Revenue Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		194	187[r]	3.8
Excise Taxes		8,406	8,221[r]	2.2
Spirits	$3.05/gal.	4,149	4,129[r]	0.5
Wine over 20% & Sparkling	$1.40/gal.	74	68	9.0
Wine over 14% to 20%	$0.95/gal.	168	167	0.2
Wine 14% or less	$0.30/gal.	155	142	8.7
Beer over 3.2%	$8.30/bbl.	2,598	2,517[r]	3.2
Beer 3.2% or less	$4.00/bbl.	722	691	4.4
Additional Tax[b]	2%	542	506	7.1
Sales Taxes[c]	4%-5%	7,100	5,700[r]	24.6
Other Taxes		0	0	—
State Total		15,700	14,109[r]	11.3
Local Taxes		1,650	1,640	0.6
License Fees[d]		1,100	1,100	—
Sales Tax[d]	1% & 2%	550	540	1.9
State and Local Total		17,350	15,749[r]	10.2

NOTE: Because of rounding, detail may not add to total.

[a] Includes brand registration fees.

[b] Additional tax on wholesale purchase price of alcohol beverages except beer.

[c] Gross receipts; estimated. 5% effective May 1, 1980.

[d] Estimated.

[r] Revised.

Method of Control

ALL COUNTY AND MUNICIPAL GOVERNING BOARDS: conduct public hearings on all on-premise and off-premise retail alcohol beverage license applications. Recommend license issuance to state. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options

Sales permitted in INCORPORATED MUNICIPALITIES AND TOWNSHIPS where electors thereof have voted in favor of and authorized the procurement of licenses for the sale of alcohol beverages by the package (off-premise) and/or by the drink (on-premise) then no other (off-premise) or (on-premise) licenses may be issued to private operators therein except by an operating agreement between the municipality, township, and the private (on-premise) operator, who must purchase all alcohol beverages through the local (off-premise) package store at 10 percent or more over their costs. All other counties, townships, and municipalities approve and recommend to the state that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues

LOW-POINT (3.2) BEER LICENSE APPLICATION FEES for on-premise, off-premise, and wholesale licenses: 50% retained at the local level and 50% forwarded to the State. All EXCISE TAXES and 50% of LICENSE FEES received by the state are deposited in the malt beverage fund. 17% of the malt beverage fund is earmarked for departmental social services for the purpose of increasing the maximum number of days of hospitalization available under Medicaid. All other alcohol beverage (distilled spirits, wine, and high-point beer) EXCISE TAXES are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage LICENSE APPLICATION FEES for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state, are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment, and rehabilitation funds, which are deposited in a special fund for use by the Division of Alcoholism; these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on high-point beer. Alcohol beverage BRAND LABEL REGISTRATION FEES are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
4.5% retail sales price of each item of tangible personal property including alcohol beverages.

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund; 68¢ to counties, ¾ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¾ on basis of population and ¼ on basis of area for old age security fund. STATE EXCISE TAX ON BEER: 2/17 to counties and 2/17 to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2.33% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Department of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

Tennessee Department of Revenue Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees[a]		1,250	1,328[r]	−5.9
Excise Taxes		39,174	37,867[r]	3.5
Spirits	$4.00/gal.	24,756	24,514	1.0
Wine	$1.10/gal.	3,801	3,474	9.4
Beer	$3.40/bbl.	10,083	9,356	7.8
Native Wine	$0.05/bbl.	6	0	—
Enforcement Tax	$0.15/case	535	524	2.2
Sales Taxes		43,138	38,783	11.2
General Retail	4.5%	29,367	26,662	10.1
Gross Receipts Tax		13,771	12,121	13.6
Mixing Bars	15%	349	316	10.4
Mixed Drink Privilege Tax	15%	13,422	11,805	13.7
Other Taxes				
Miscellaneous Income		34	21	64.4
State Total		83,597	77,999	7.2
Local Taxes		65,859	58,749[r]	12.2
Sales Tax[b]		8,900	8,100	9.9
Beer Wholesalers Tax	17%	48,393	42,565	13.7
License and Permit Fees		8,566	8,084[r]	6.5
Memphis		3,441	3,307	4.1
Knoxville[c]		941	960	−1.9
Chattanooga		1,001	955[r]	4.9
Nashville and Davidson[c]		1,682	1,462	15.1
Other[b]		1,500	1,400	7.1
State and Local Total		149,456	136,743[r]	9.3

NOTE: Because of rounding, detail may not add to total.
[a] Includes brand registration fees.
[b] Estimated.
[c] Calendar year.
[r] Revised.

Texas Alcoholic Beverage Commission

Fiscal Year Ending August 31

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**11,184**	**10,239**	**9.2**
Excise Taxes		**121,203**	**114,463**	**5.9**
Spirits	$2.00/gal.	46,590	44,518	4.7
Wine 14% or less	$0.17/gal.	4,086[a]	3,699[a]	10.5
Wine over 14%	$0.34/gal.			
Sparkling Wine	$0.43/gal.			
Malt Liquor over 4%	$0.165/gal.	2,456	2,120	15.9
Beer 4% or less	$5.00/bbl.	68,071	64,127	6.2
Sales Taxes		**235,844**	**193,908[r]**	**21.6**
General Retail[b]	4%	125,300	107,700[r]	16.3
Gross Receipts Tax (Mixed Beverages)	10%	110,544	86,208	28.2
Other Taxes		**1,220**	**986**	**23.7**
Miscellaneous Income		903	674	33.9
Airline Beverage Tax	$0.05/drink	318	312	1.7
State Total		**369,452**	**319,597[r]**	**15.6**
Local Taxes		**34,408**	**32,918[r]**	**4.5**
Sales Tax[c]	1%	31,300	29,900[r]	4.7
Fines		554	349	58.9
License and Permit Fees		2,554	2,669	−4.3
Houston		313	313[r]	−0.1
Dallas		161	173	−6.8
Fort Worth		80	83	−4.4
Other		2,000	2,100	−4.8
State and Local Total		**403,860**	**352,515[r]**	**14.6**

NOTE: Because of rounding, detail may not add to total.

[a] Breakdown not available; figure represents all wine.

[b] Estimated.

[c] Municipal retail; estimated.

[r] Revised.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the state with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage, and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues
STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourths together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road, and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSE: To ABC Board.

Revenue collected from 10% gross receipts tax on alcohol beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

UTAH

Method of Control
STATE MONOPOLY: Alcohol beverages are sold only through state-owned retail stores. Incorporated cities and towns and counties may license retail sale of beer not over 3.2% alcohol by weight.

General Sales Tax
RETAIL SALES TAX: 4⅛% of sales price (including alcohol beverages). Cities and counties may impose ⅞ of 1% sales tax, plus ¼ of 1% transit tax, collectible by state (effective 7/1/83).

Allocation of Revenues
STATE STORE PROFITS AND STATE LICENSE FEES: First $1,000 in excess of $2,250 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general state purposes, except that the increased markup of 1½% on spirits and wine used to fund state detoxification centers. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: Increased beer excise tax ($4.12/bbl. effective July 1, 1981) of $1.02 to fund state detoxification centers; remainder to State General Fund. Tax rate further increased to $11.00/bbl (effective 7/1/83); increased revenues distributed to cities, counties, and towns for alcohol and drug abuse prevention. STATE SALES TAXES: To State General Fund. 13% (effective July 1, 1982) TAX on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Utah Liquor Control Commission
and
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**17,525**	**14,623**[r]	**19.8**
Gross Sales		68,000	59,444	14.4
Discounts		0	0	—
Taxes		7,806	6,812	14.6
Net Sales		60,194	52,632	14.4
Cost of Goods		36,717	32,842	11.8
Gross Profit		23,477	19,790	18.6
Cost of Operation		5,952	5,167[r]	15.2
License Fees		**141**	**136**	**3.7**
Excise Taxes				
Beer	$3.10/bbl.	**2,227**	**2,176**	**2.3**
Sales Taxes		**12,080**	**10,171**	**18.8**
General Retail				
Beer	4%	4,843	3,854	25.7
Liquor	4%	2,413	2,109	14.4
School Lunch Tax	8%	4,824	4,208	14.6
Other Taxes				
Miscellaneous Income		**2**	**9**	**−77.8**
State Total		**31,975**	**27,115**[r]	**17.9**
Local Taxes		**1,931**	**1,550**	**24.6**
Sales & Transit Tax		1,781	1,406[r]	26.7
Spirits and Wine	¾%-1%	571	499[r]	14.4
Beer[a]	¾%-1%	1,211	908[r]	33.4
License Fees				
Municipalities and Counties[a]		150	144	4.2
State and Local Total		**33,907**	**28,665**[r]	**18.3**

NOTE: Because of rounding, detail may not add to total.

[a] Estimated.

[r] Revised.

VERMONT

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**1,044**	**1,042**	**0.2**
Gross Sales		38,936	37,738	3.2
Discounts		0	0	—
Taxes		9,343	9,055	3.2
Net Sales		29,593	28,682	3.2
Cost of Goods		25,374	24,660[r]	2.9
Gross Profit		4,219	4,022[r]	4.9
Cost of Operation		3,175	2,980[r]	6.5
License Fees		**448**	**455**	**−1.6**
Excise Taxes		**13,494**	**13,100**	**3.0**
Wine 14% & over and Spirits[a]	24%	9,344	9,055	3.2
Wine under 14%	$0.50/gal.	4,151[b]	4,044[b]	2.6
Malt Beverages	$0.25/gal.			
Sales Taxes[c]	5%	**4,295**	**3,964[r]**	**8.4**
Other Taxes				
Miscellaneous Income		**19**	**23**	**−18.7**
State Total		**19,300**	**18,584[r]**	**3.9**
Local Taxes				
Local License Fees		**178**	**177**	**0.4**
State and Local Total		**19,478**	**18,761[r]**	**3.8**

NOTE: Because of rounding, detail may not add to total.

[a] 24% of gross receipts (25% effective July 1, 1981).

[b] Breakdown not available; figure represents vinous and malt beverages.

[c] Room and meal tax (on-premise); estimated.

[r] Revised.

Method of Control

Alcohol beverages (distilled spirits, wine over 14% alcohol, and beer over 6% alcohol) sold only through state-owned retail stores; licensed retailers may sell wine under 14% alcohol (16% and under if by natural fermentation) and beer 6% and under.

Local Collections

Cities and towns receive license fees of $100 for first-class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class (less $1 for city or town clerk, etc.). Fee of $400 for third-class is paid to state.

Allocation of Revenues

STATE STORE PROFITS; STATE LICENSE FEES; SPIRITS, WINE, AND BEER TAXES; AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

VIRGINIA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE STORE PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund; of remainder, ⅔ to counties and municipalities according to population, ⅓ to State General Fund. 15% ON DEPARTMENT SALES: to State General Fund. WINE TAX: 22% to several counties and municipalities; 12% retained by Commission; remainder to General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

Virginia Department of Alcoholic Beverage Control
and
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**39,391**	**38,959**	**1.1**
Gross Sales		281,619	268,286[r]	5.0
Discounts		0	0	—
Taxes		46,587	44,815[r]	4.0
Net Sales		235,031	223,471	5.2
Cost of Goods		166,336	158,493	4.9
Gross Profit		68,695	64,977	5.7
Cost of Operation		29,304	26,018	12.6
License Fees		**1,768**	**1,666**	**6.2**
Excise Taxes		**80,432**	**76,811[r]**	**4.7**
Wine[a]	$0.40/ℓ	2,975	3,307	−10.0
Mixed Bev. Bottle Tax	[b]	1,743	1,576	10.6
Beer	$7.95/bbl.	32,773	31,465	4.2
Ad Valorem	15%	42,941	40,463	6.1
Sales Taxes[c]	3%	**14,800**	**14,000[r]**	**5.7**
Other Taxes				
Miscellaneous Income		**2,127**	**2,302**	**−7.6**
State Total		**138,519**	**133,739[r]**	**3.6**
Local Taxes[d]		**6,200**	**5,900[r]**	**5.1**
License Fees		1,300	1,200	8.3
Sales Tax	1%	4,900	4,700[r]	4.3
State and Local Total		**144,719**	**139,639[r]**	**3.6**

NOTE: Because of rounding, detail may not add to total.

[a] New tax rate effective Aug. 1, 1980. Previously, wine was then 14% taxed at 35¢/gal. and wine 14% and over at 70¢/gal.

[b] Mixed beverage bottle tax (on premise): spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth and 50¢/qt.; wine over 14% 10¢/bottle. Repealed effective July 1, 1981.

[c] Retail sales and use tax; estimated.

[d] Estimated.

[r] Revised.

WASHINGTON

Washington Liquor Control Board
and
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**37,553**	**36,293**	**3.5**
Gross Sales		328,079	304,067[r]	7.9
Discounts		15,784	14,530	8.6
Taxes		75,506	71,767	5.2
Net Sales		236,790	217,770	8.7
Cost of Goods		168,320	154,865	8.7
Gross Profit		68,470	62,905	8.8
Cost of Operation		30,916	26,612	16.2
License Fees		**3,719**	**3,556**	**4.6**
Excise Fees		**58,754**	**56,248[r]**	**4.5**
Distilled Spirits	$0.04/fl. oz.	44,063	42,697	3.2
Wine	$0.75/gal.	10,138	9,150	10.8
Beer	$1.50/bbl. btl., and can $1.00/bbl. draught	4,553	4,400	3.5
Sales Taxes		**76,871**	**70,795[r]**	**8.6**
General Retail	4.5%	48,625	44,571	9.1
Retail	15%	22,775	21,199	7.4
Wholesale	10%	5,471	5,025	8.9
Other Income		**1,411**	**1,331**	**6.0**
Interest		1,120	1,058	5.8
Other		291	273	6.7
State Total		**178,309**	**168,222**	**6.0**
Local Taxes				
Local Sales Tax	0.5%, 0.7%, & 0.8%	**8,087**	**6,915**	**16.9**
State and Local Total		**186,395**	**175,138**	**6.4**

NOTE: Because of rounding, detail may not add to total.

[r] Revised.

Method of Control
Packaged distilled spirits sold only by state-operated stores and agencies, as well as wines and beers in excess of 8% alcohol by weight, effective mid-June, 1982 (4% previously). Wine and beer also sold in private, licensed retail outlets. Licenses are required for manufacture, import and distribution of all alcohol beverages.

Sales Tax and Liter Tax
Sales taxes collected by Liquor Control Board include: (1) 6.5% state general retail sales tax (5.4% border counties) and up to 1.6% local general retail sales tax on Board store sales of wine and beer (effective 3/1/83); (2) 11.4% sales tax on Board sales of distilled spirits to restaurants holding liquor-by-the-drink license; (3) 17.1% sales tax on Board sales of distilled spirits to other than licensed restaurants; (4) $1.9608 per liter on board sales of distilled spirits.

Sales taxes collected by Department of Revenue effective March 1983 include: 6.5% state general retail sales tax (5.4% border counties) and up to 1.6% local general retail sales tax on private licensee sales of beer and wine, and on licensee sales of distilled spirits by the glass.

Allocations of Revenues
Revenues from: (1) Dedicated license fees: First $1,000,000 per biennium of class H (liquor-by-the-drink) license fees to the University of Washington and Washington State University for medical and biological research; the balance of class H license fees and 20% of other major retail license fees to the Department of Social and Health Services for alcoholism programs; (2) excess funds from state store operations, other license fees, excise taxes, and certain other revenues: 50% to State General Fund, 40% to cities, and 10% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (3) state general retail sales tax: to State General Fund; (4) local general retail sales tax: to cities, counties, and other local government; (5) 11.4% and 17.1% liquor sales tax on spirits in original package: 69.3% to State General Fund, 24.56% to cities, and 6.14% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (6) $1.9608 per liter tax: 100% to State General Fund.

WEST VIRGINIA

Method of Control
Spirits and wine sold through state-owned retail stores; licensed retailers may sell wine below 14% alcohol and beer.

General Sales Tax
RETAIL STATE SALES TAX: 5% of gross income, including alcohol beverages, effective June 1, 1981. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): ¼ of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding similar state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 6% alcohol by volume). 5% municipal tax on all public purchases of alcohol beverages.

Allocations of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans' bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 5% STATE SALES TAX: For support of free schools.

West Virginia Alcohol Beverage Control Commission
and
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		**21,799**	**21,865[r]**	**−0.3**
Gross Sales[a]		87,797	86,667	1.3
Discounts		0	0	—
Net Sales		87,797	86,667	1.3
Cost of Goods		53,150	52,777	0.7
Gross Profit		34,647	33,890	2.2
Cost of Operation		12,849	12,025[r]	6.8
License Fees		**2,184**	**2,791[r]**	**−21.8**
Excise Taxes				
Beer	$5.50/bbl.	**6,554**	**5,603**	**17.0**
Sales Taxes[b]		**6,962**	**6,347[r]**	**9.7**
State Store and Agency Sales Tax	3%	2,402	2,288	5.0
Beer Sales Tax	3%	4,500	4,000[r]	12.5
Private Club Sales Tax	3%	60	59	2.2
Other Taxes[b]		**1,265**	**1,122[r]**	**12.7**
Miscellaneous Income		78	64	21.2
Wholesale Occup. Tax	0.27%	319	285	11.9
Retail Occup. Tax	0.55%	868	773[r]	12.3
State Total		**38,763**	**37,728[r]**	**2.7**
Local Taxes[b]				
Local Sales Tax	3%	**6,800**	**6,200[r]**	**9.7**
State and Local Total		**45,563**	**43,928[r]**	**3.7**

NOTE: Because of rounding, detail may not add to total.
[a] Includes 25¢ and 20¢ per bottle on spirits and wine respectively.
[b] Estimated.
[r] Revised.

Wisconsin Department of Revenue Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
License Fees		**87**	**84**	**3.3**
Excise Taxes		**41,557**	**40,783**	**1.9**
Spirits	$2.60/gal.	28,275	29,014	−2.5
Wine 14% or less	$0.195/gal.[a]	1,564	1,400	11.7
Wine over 14% to 21%	$0.39/gal.[b]	439	458	−4.2
Beer	$2.00/bbl.	11,279	9,910	13.8
State Taxes[c]	4%	**47,000**	**46,000**	**2.2**
Other Taxes				
Miscellaneous Income		3	—	—
State Total		**88,647**	**86,867**	**2.0**
Local Taxes		**5,164**	**3,405**[r]	**51.6**
License and Permit Fees				
Madison		207	208	−0.3
Milwaukee		1,099	1,088[r]	1.0
Other[d]		3,858	2,110	82.8
State and Local Total		**93,811**	**90,273**[r]	**3.9**

NOTE: Because of rounding, detail may not add to total.

[a] 25¢/gal. effective Aug. 1, 1981.

[b] 45¢/gal. effective Aug. 1, 1981.

[c] General retail; estimated.

[d] Estimated.

[r] Revised.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES, VILLAGES, AND TOWNS collect fees from all retailers of alcohol beverages; MUNICIPALITIES may only operate for the sale of alcohol beverages municipal stores that were in existence before Nov. 6, 1969.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on premise; no limit for off-premise; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRIT AND WINE LICENSE FEES: To State General Fund except country club, yachting club, and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the state) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1981 ($1,000)	1980 ($1,000)	Percentage Change
Net Profit		5,045	4,602[r]	9.6
Gross Sales[a]		36,544	34,081	7.2
Discounts		0	0	—
Taxes		1,346	1,343	0.2
Net Sales		35,199	32,738	7.5
Cost of Goods		27,661	26,345	5.0
Gross Profit		7,537	6,394	17.9
Cost of Operation		2,492	1,791[r]	39.1
License Fees		8	10	−12.5
Excise Taxes		1,680	1,680	−0.04
Spirits	$0.25/ℓ	1,364[b]	1,360[b]	0.3
Wine	$0.075/ℓ			
Beer	$0.005/ℓ	316	320	−1.4
Sales Taxes[c]	3%	3,760	3,700	1.6
Other Taxes				
Miscellaneous Income		14	18[r]	−24.1
State Total		10,507	10,010[r]	5.0
Local Taxes		1,421	1,364	4.2
License and Permit Fees				
Cheyenne		111	84	31.9
Other[d]		400	390	2.6
Municipal Sales Tax[d]	1%	910	890	2.2
State and Local Total		11,927	11,374[r]	4.9

NOTE: Because of rounding, detail may not add to total.

[a] Liquor sales based at wholesale level.

[b] Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.

[c] General retail; estimated.

[d] Estimated.

[r] Revised.

A4650-2 U
9/83

ERRATA

1981/1982 PUBLIC REVENUES FROM ALCOHOL BEVERAGES

Changes Underscored

Page 7, Para. 2 — "Revenues increased each year from 1934 to 1981 except four so that by 1981 annual revenues expanded to $11.82 billion, about 20 times the 1934 level of $594 million, the first full year of legal liquor sales after Prohibition".

Page 17, Table 12 — Effective date of tax rate change: New York 1983, 5-1

Page 30, Table 21 — Percentage of total revenues from distilled spirits: New Mexico 0.7 (not 6.6); Oklahoma 0.8 (not 8.1)

Page 39, Arkansas

	Tax Rate	1981 ($1000)	1980^r ($1000)	Percent Change
Beer 3.2% or less	$5.00/bbl.	0	0	-
Beer 3.2%-5%	$7.50/bbl.	9,584	9,329	2.7
Malt Liquor	$0.20/gal.			

Page 78, Tennessee — Native Wine: Tax rate $0.05/ gal. (not bbl)
1981 revenue 0 (not 6)

Page 85, Wisconsin — Sales (not State) Taxes[c] 4%

Economics & Statistics Division
September 2, 1983